
CITY OF PEMBROKE PINES, FLORIDA

PRELIMINARY RATE RESOLUTION

ADOPTED JULY 31, 2024

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION 1. AUTHORITY.....	1
SECTION 2. PURPOSE AND DEFINITIONS.....	1
SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES	8
SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS	8
SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.....	9
SECTION 6. COST APPORTIONMENT METHODOLOGY.....	14
SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.....	15
SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS: ESTABLISHMENT OF INITIAL FIRE RESCUE ASSESSMENTS	16
SECTION 9. ASSESSMENT ROLL	17
SECTION 10. AUTHORIZATION OF PUBLIC HEARING	18
SECTION 11. NOTICE BY PUBLICATION.....	19
SECTION 12. NOTICE BY MAIL	19
SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS.....	19
SECTION 14. EFFECTIVE DATE	20

APPENDICES

APPENDIX A: FIRE RESCUE INCIDENT REPORT TYPE OF SITUATION FOUND CODES.....	A-1
APPENDIX B: FIXED PROPERTY USE CODES	B-1
APPENDIX C: BCPA PROPERTY USE (DOR) AND BUILDING IMPROVEMENT CODES.....	C-1
APPENDIX D: ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE	D-1
APPENDIX E: PARCEL APPORTIONMENT METHODOLOGY	E-1
APPENDIX F: FORM OF NOTICE TO BE PUBLISHED	F-1

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

A RESOLUTION OF THE CITY OF PEMBROKE PINES, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF PEMBROKE PINES, FLORIDA; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF PEMBROKE PINES; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 1174, as amended by Ordinance No. 1233 and Ordinance No. 1642 (collectively referred to as the “Ordinance”), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

“Assessment Coordinator” means the City Manager or such person’s designee.

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

“Building Area” means the actual area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the City.

“Code Descriptions” mean the descriptions listed in the Fixed Property Use Codes and the Improvement Codes.

“Commercial Property” means those Tax Parcels with a Code Description designated as “Commercial” in the Improvement Codes specified in Appendix C.

“Cost Apportionment” means the apportionment of the Fire Rescue Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Preliminary Rate Resolution.

“Demand Percentage” means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire rescue services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

“DOR Code” means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City, attached hereto as Appendix C.

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

“Emergency Medical Services” means those services recorded in Incident Reports that assign a “type of situation found code” of 300, 311, 320, 321, 3211, 3212, 3213, 322, 3221, 3222, 323, 371, 381, 554 or 661. The “type of situation found codes” are attached hereto as Appendix A.

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

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

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

“FFIRS” means the Florida Fire Incident Reporting System developed by the State of Florida Fire Marshall Office.

“Fire Rescue Assessed Cost” means

(1) the amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction, or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever, (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers’ compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire rescue services; (M) all costs associated with the

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments collected pursuant to Section 3.02 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

(3) In no event shall the Fire Rescue Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

“Fire Rescue Incident Reports” means those Incident Reports that do not record Emergency Medical Services.

“Fixed Property Use Codes” mean the property use codes used by FFIRS as specified in Appendix B attached hereto and incorporated herein by reference.

“Improvement Codes” mean the building use codes assigned by the Property Appraiser to Tax Parcels within the City as specified in Appendix C attached hereto and incorporated herein by reference.

“Incident Report” means an individual report filed in the State Database under FFIRS.

“Industrial/Warehouse Property” means those Tax Parcels with a Code Description designated as “Industrial/Warehouse” in the Improvement Codes Specified in Appendix C.

“Institutional Property” means those Tax Parcels with a Code Description designated as “Institutional” in the Improvement Codes specified in Appendix C, or whose use is confirmed as Institutional, tax-exempt use by the City through other available means.

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

“Mixed Use Property” means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under the Code Description in the Improvement Codes in more than one Property Use Category.

“Non-Residential Property” means, collectively, Commercial Property, Industrial/Warehouse Property, and Institutional Property.

“Parcel Apportionment” means the further apportionment of the Fire Rescue Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 7 of this Preliminary Rate Resolution.

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

“Report” means that certain report entitled Pembroke Pines Fire Rescue Assessment Memorandum, June 2023, prepared by Government Services Group, Inc. which is hereby incorporated into this Resolution by reference.

“Residential Property” means those Tax Parcels with a Code Description designated as “Residential” in the Improvement Codes specified in Appendix C.

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

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

“**Tax Parcel**” means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of a Fire Rescue Assessment for fire rescue services facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available City revenues other than Fire Rescue Assessment proceeds. No Emergency Medical Services Costs shall be funded by the Fire Rescue Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City’s provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

Assessed Property within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution, based upon the Report.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Rescue Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon the Report.

General

(A) Upon the adoption of this Preliminary Rate Resolution determining the Fire Rescue Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance, are hereby ratified and confirmed.

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because:

(1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

(2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because:

(1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and

(2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(D) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

(E) Apportioning the Fire Rescue Assessed Cost among classifications of improved property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable, proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

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

(G) The historical demand for fire rescue service availability for multi-family and single-family Residential Property is substantially similar and any

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

difference in the percentage of documented fire rescue calls to such specific property uses is statistically insignificant.

(H) As a result of the urbanized character of the City, the suppression of fire on vacant (unimproved) property primarily benefits the Buildings within the adjacent unimproved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Costs to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

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

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

Residential Parcel Apportionment

(J) Neither the size nor the value of Residential Property determines the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(K) Apportioning the Fire Rescue Assessed Cost for fire rescue services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

Non-Residential Parcel Apportionment

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

(M) Uses that are exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be required to be provided by the City and such uses thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

upon Buildings whose Building use is exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon portions of Buildings whose use is wholly exempt from ad valorem taxation under Florida law.

(N) Pursuant to Ordinance No. 1642, it is fair and reasonable not to impose fire rescue assessments upon homesteaded property owned by totally and permanently disabled veterans who qualify for and receive the exemption from ad valorem taxation pursuant to Section 196.081, Florida Statutes. The legislative findings in Ordinance No. 1642 are fully incorporated herein.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

Costs are to be apportioned based upon the Report as follows:

(A) Utilizing the Fixed Property Use Codes and other data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire rescue incidents located within the City, to Property Use Categories.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue 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 Rescue Incident Reports allocated to each Property Use Category bear to the total number of Fire Rescue Incident

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

Reports documented for all Property Use Categories within the sampling period.

(C) Appendix C contains a designation of Code Descriptions by Property Use Category with the Improvement Codes. Such correlation between Code Descriptions contained in the Fixed Property Use Codes, as provided in Appendix B, on the Fire Rescue Incident Reports and the Improvement Codes is necessary to allocate the historical demand for fire rescue services as reflected by the Fire Rescue Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

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

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

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

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

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

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

The determination of Fire Rescue Assessed Costs is based upon the Report, as follows:

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year that begins October 1, 2024, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for the fire rescue services, facilities, and programs shall be funded from legally available City revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

the Fiscal Year that begins October 1, 2024. No portion of such Fire Rescue Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Costs is attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Rescue 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 that begins October 1, 2024, as provided in Section 9 of this Preliminary Rate Resolution.

SECTION 9. ASSESSMENT ROLL.

(A) The Assessment Coordinator is hereby directed to prepare, or cause to be prepared, a Preliminary Assessment Roll for the Fiscal Year that begins October 1, 2024, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Assessment Coordinator shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

preliminary Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the City as:

(1) It is consistent with the method set forth within the Report.

(2) The methodology and apportionment assures that no property is assessed an amount greater than the benefit which it receives from the fire rescue services, facilities, and programs provided by the City; and

(3) The Fire Rescue Assessed Costs are solely for the provision of fire protection and first response services. All Emergency Medical Services Costs and EMS calls have been excluded, which is consistent with the decision in City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002).

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:15 p.m. on September 12, 2024, in the City Commission Chambers, 601 City Center Way, Pembroke

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

Pines, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The Assessment Coordinator shall publish a notice of 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 F.

SECTION 12. NOTICE BY MAIL. Notice to Assessed Property owners shall be provided utilizing the TRIM method in accordance with Florida law.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs, as reflected by the Fire Rescue Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs. No Fire Rescue Assessment proceeds shall be used to fund the Emergency Medical Services Cost.

PROPOSED RESOLUTION NO. 2024-R-24

RESOLUTION NO. _____

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

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, THIS 31ST DAY OF JULY, 2024.

CITY OF PEMBROKE PINES, FLORIDA

ATTEST: **By: _____**
MAYOR ANGELO CASTILLO

DEBRA ROGERS, CMC, CITY CLERK **CASTILLO** _____

APPROVED AS TO FORM: **GOOD** _____

SCHWARTZ _____

RODRIGUEZ _____

OFFICE OF THE CITY ATTORNEY **HERNANDEZ** _____

APPENDIX A

FIRE RESCUE INCIDENT REPORT TYPE OF SITUATION FOUND CODES

Situation Found Code	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	No
118	Trash or rubbish fire, contained	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	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
350	Extrication, rescue, other	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
356	High angle rescue	No
360	Water & ice related rescue, other	No
370	Electrical rescue	No
371	Electrocution or potential electrocution	Yes
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
410	Flammable gas or liquid condition, other	No
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

Situation Found Code	Description	EMS Type Call
424	Carbon monoxide incident	No
440	Electrical wiring/equipment problem, other	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
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
4621	Aircraft standby	No
463	Vehicle accident, general cleanup	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
600	Good intent call, other	No
611	Dispatched & canceled en route	Yes
621	Wrong location	No
622	No incident found upon arrival	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
7001	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No

Situation		
Found Code	Description	EMS Type Call
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
732	Extinguishing system activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	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
800	Severe weather or natural disaster, other	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

APPENDIX B

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	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
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL

Fixed Property Use Code	Description	Category Assigned
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
4291	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
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
632	RADIO, RADAR SITE	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC

Fixed Property Use Code	Description	Category Assigned
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
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
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX C

BCPA PROPERTY USE (DOR) AND BUILDING IMPROVEMENT CODES

BROWARD COUNTY PROPERTY USE (DOR) CODES

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	Undefined – reserved for use by department of revenue only

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 (aka Institutional)

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, march, 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
----	--------------------------------

RESIDENTIAL (0 Series)

PROP CODE	DESCRIPTION
001	Single Family Residence
002	Misc. values on separate Folio (pools, slabs, utility, garage, fence, paving)
003	Residential on Farm
099	Combinational Uses

COMMERCIAL - MULTI FAMILY (1 Series)

PROP CODE	DESCRIPTION
100	Apartments
100	Apartments
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 Combined W/Stores/Offices
105	Co-Op Apartments
106	Trailer Parks
107	Trailers on individually owned land
108	Group Bldgs (Farm labor quarters, dairies, etc)
109	Misc. Value on Separate Folio (Pool, cabanas, rec. bldg, tennis courts, etc.)
199	Combinational Uses

COMMERCIAL - RETAIL CONSUMER SERVICES (2 Series)

PROP CODE	DESCRIPTION
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)

PROP CODE	DESCRIPTION
300	Office Bldg. Hi-Rise (2 + Stories)
300	Office Bldg. w/whse
301	Banks
302	Medical (Dr. or Dentist Office or a small hospital or clinic)
303	Veterinarian Office (or small animal hospital. Clinic, or kennel)
304	Post Office - Non Exempt
305	Funeral Homes
310	High Rise Office Building
399	Combinational Uses

COMMERCIAL - TRANSPORTATION - AUTOMOTIVE & AIR (4 Series)

PROP CODE	DESCRIPTION
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	Open Storage
499	Combinational Uses

COMMERCIAL - WAREHOUSE & FACTORIES (5 Series)

PROP CODE	DESCRIPTION
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. (ie. Fence slab, but not paving)
504	Processing Plant - Dairy, Citrus, Veg.
599	Combinational Uses

COMMERCIAL - AMUSMENTS OR RECREATION (6 Series)

PROP CODE	DESCRIPTION
600	Bowling Lanes, Skating
601	Enclosed theatres/auditoriums
602	Racing - Horses, harness, dogs, Jai Alai, etc.
603	Golf Courses & Miniature
604	Clubs, Non exempt (Large, yacht, night clubs, etc.)
605	Clubs - Exempt
606	Clubs Lodges
607	Fishing Piers
608	Amusement Parks
609	City Park - Exempt
610	Drive-in theatres, open stadiums
699	Combinational Uses

INSTITUTIONAL (7 Series)

PROP CODE	DESCRIPTION
700	Municipal
701	County or State other than BPI
702	BPI
703	U.S. Government
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	Private Work Release Camp
719	Orphanage
720	Re-Hab Living Facilities
799	Combinational Uses

UTILITIES - PRIVATE (8 Series)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
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)

<u>PROP CODE</u>	<u>DESCRIPTION</u>
	Right Aways
900	Groves
901	Sod
902	Agriculture
903	Small Buildings Not Included in other Codes
999	Combinational Uses

APPENDIX D

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION D-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS.

The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year that begins October 1, 2024, is \$35,963,691.00.

SECTION D-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) The estimated Fire Rescue Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year that begins October 1, 2024, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories Unit	Rate Per Dwelling
Residential	\$413.96

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.6438
Industrial/Warehouse	\$ 0.1218
Institutional	\$ 0.5605

(B) No Fire Assessment shall be imposed upon a parcel of Government Property or portions of Building whose use is wholly exempt from ad valorem taxation under Florida law. No assessment shall be imposed upon homesteaded property owned by totally and permanently disabled veterans who qualify for and receive the exemption from ad valorem taxation pursuant to Section

196.081, Florida Statutes. No assessment shall be imposed on vacant (unimproved) property.

(C) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue 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 Rescue Assessments. It is the legislative determination of the City Commission that in the event a court of competent jurisdiction determines any exemption or reduction by the City Commission improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the City Commission.

APPENDIX E

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 based upon the Report, as follows.

SECTION E-1. RESIDENTIAL PROPERTY. The Fire Rescue 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 Rescue 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 E-2. NON-RESIDENTIAL PROPERTY. The Fire Rescue Assessments for each Building of Non-Residential Property shall be computed as follows:

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

(B) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building, as described

in the Report, using Broward County Property Appraiser's Building Improvement Codes.

(C) For each Non-Residential Property Use Category, add the Building square footage of all the Buildings in each Non-Residential Property Use Category. This sum reflects an aggregate square footage area for each Non-Residential Property Use Category to be used by the County in the computation of Fire Rescue Assessments.

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

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

SECTION E-3. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

APPENDIX F
FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2024

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

Notice is hereby given that the City Commission of the City of Pembroke Pines will conduct a public hearing to consider the re-imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Pembroke Pines.

The hearing will be held at 5:15 p.m. on September 12, 2024, in the City Commission Chambers, 601 City Center Way, Pembroke Pines, Florida, 33025 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) 450-1050, at least seven days prior to the date of the hearing.

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

Residential Property Use Categories Unit	Rate Per Dwelling
Residential	\$413.96

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.6438
Industrial/Warehouse	\$ 0.1218
Institutional	\$ 0.5605

Copies of the Fire Rescue Assessment Ordinance, the Preliminary Rate Resolution and the preliminary Assessment Roll are available for inspection in the office of the City Clerk, City Hall, located at 601 City Center Way, Pembroke Pines, Florida, 33025.

The fire rescue 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 Pembroke Pines Fire Rescue Department at (954) 499-9600, Monday through Thursday between 8:00 a.m. and 6:00 p.m.

[INSERT MAP OF THE CITY OF PEMBROKE PINES]

**CITY COMMISSION
CITY OF PEMBROKE PINES,
FLORIDA**