



AGENDA REPORT
September 12, 2019

Fire Assessment Rate Adjustment, and Ratification, Confirmation and Certification of the Annual Fire Services Non-Ad Valorem Assessment Roll

SUBJECT:

Board Adoption of a Fire Assessment Rate Adjustment (CPI 2.443% in FY2019-20); and Board Ratification, Confirmation and Certification of the Annual Fire Services Non-Ad Valorem Assessment Roll.

FISCAL IMPACT:

Fire Assessment revenue is budgeted at \$24,807,622 for FY 2019-2020.

DEPT/OFFICE:

Fire Rescue

REQUESTED ACTION:

Request the Board adopt a Fire Assessment Rate increase of 2.443% in FY 2019-20, as approved by the Board in Resolution No. 18-079 on May 22, 2018. Request the Board ratify, confirm and certify the non-ad valorem assessment roll, which has been updated to reflect the 2.443% rate adjustment.

SUMMARY EXPLANATION and BACKGROUND:

On May 22, 2018, by adoption of Resolution No. 18-079, the Board of County Commissioners adjusted the Fire Services Non-Ad Valorem Special Assessment within the benefit area by an increase of six percent in Fiscal Year 2018-2019, followed by an annual rate increase equal to the Consumer Price Index (CPI) or three percent, whichever is lower, until a 15 percent (15%) increase over the Fiscal Year 2018 rate is achieved.

The change in Consumer Price Index for Fiscal Year 2019-2020 is 2.443 percent.

Additionally, on an annual basis, the Board of County Commissioners must review the fire assessment rolls for conformity with the non-ad valorem special assessment rates and make any changes or additions as necessary to conform the rolls to the rates. The annual Fire Service non-ad valorem assessment roll has been prepared with a 2.443% rate adjustment. Upon completion of the review, the Board shall ratify, confirm, and certify a non-ad valorem assessment roll and then forward it to the Tax Collector. Once the Board ratifies, confirms and certifies the roll, Fire Rescue will forward the roll to the Tax Collector and the assessment will be collected in accordance with the uniform method of collection.

CLERK TO THE BOARD INSTRUCTIONS:

Please forward fully executed rate resolution to the Fire Rescue Department, with copy to County Attorney's Office.

ATTACHMENTS:

Description

- **Fire Assessment Rate Resolution2**
- **Annual Fire Services Non-Ad Valorem Assessment Roll Resolution**



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September 13, 2019

M E M O R A N D U M

TO: Chief Mark Schollmeyer, Fire Rescue Director

RE: Item D.6., Resolutions for Fire Assessment Rate Adjustment, and Ratification, Confirmation, and Certification of the Annual Fire Services Non-Ad Valorem Assessment Roll

The Board of County Commissioners, in special session on September 12, 2019, adopted Resolution No. 19-148, adopting a Fire Assessment rate increase of 2.443 percent in FY 2019-2020, as approved by Resolution No. 18-079 on May 22, 2018; and adopted Resolution No. 19-149, ratifying, confirming, and certifying the non-ad valorem assessment roll, which has been updated to reflect the 2.443 percent rate adjustment. Enclosed are fully-executed copies of each Resolution.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

Encls. (2)

cc: County Manager
County Attorney
Tax Collector
Finance
Budget

RESOLUTION NO. 2019- 148

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS ADOPTING A SCHEDULE OF RATES FOR THE FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT IMPOSED AGAINST ALL IMPROVED REAL PROPERTY WITHIN THE BENEFIT AREA OF BREVARD COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019.

WHEREAS, section 197.3632, Florida Statutes, grants the Board of County Commissioners (the "COUNTY") the power to utilize the Uniform Method for collecting special non-ad valorem assessments; and

WHEREAS, on May 22, 2018, the Board of County Commissioners adopted Resolution No. 18-079, adjusting the Fire Services Non-Ad Valorem Special Assessment within the benefit area by an increase of six percent in Fiscal Year 2018-2019, followed by an annual rate increase equal to the Consumer Price Index (CPI) or three percent, whichever is lower, until a 15 percent (15%) increase over the Fiscal Year 2018 rate is achieved; and

WHEREAS, the Fiscal Year 2019-2020 Consumer Price Index rate is 2.443 percent; and

WHEREAS, the benefit area for the imposition of the Fire Service Special Assessment includes the unincorporated areas of Brevard County, the Town of Grant-Valkaria, the Town of Melbourne Village, the Town of Palm Shores, and the City of West Melbourne; and

WHEREAS, the purpose of the Fire Services Special Assessment is to require owners of improved property within the benefit area to fund their proportionate share of the cost to the County to provide fire service which ensures the proper health, safety and welfare of each citizen, visitor and their properties; and

WHEREAS, the COUNTY has previously determined that improved real property in the benefit area is specially benefitted by the availability of fire protection services, including such benefits as lower insurance premiums and enhanced property values; and

WHEREAS, the COUNTY has previously found that it is equitable and appropriate to levy annual non-ad valorem assessments upon all benefitted property within its jurisdiction for the purpose of providing high quality fire services including first response capability.

NOW THEREFORE, BE IT RESOLVED by the Brevard County Board of County Commissioners:

Section 1. RECITATIONS. The foregoing recitations are true and correct and incorporated by this reference.

Section 2. FINDINGS. It is ascertained, determined and declared that:

a) The purpose of the Fire Services Special Assessment is to require owners of improved property within the benefit area to fund their proportionate share of the cost to the County to provide fire service which ensures the proper health, safety and welfare of each citizen, visitor and their properties;

b) The Fire Services Special Assessment will be charged to all improved real property within the benefit area of Brevard County.

c) The effort and resources necessary to mitigate fires is dependent on the possible volume of and type of fire fuel load within the improved property, as determined by historical national data, and standards adopted by the National Fire Protection Association (NFPA).

d) The suppression of fires on unimproved real property (vacant property) primarily benefits adjacent improved property by containing the spread of fire rather than preserving the value of the vacant parcel or the use of any surface improvements. Therefore, unimproved real properties are exempt from the Fire Services Special Assessment.

e) It is equitable and appropriate to increase the levy of annual non-ad valorem assessments upon all benefited property within the benefit area for the purpose of providing high quality fire services including first response capability.

f) A rate increase, applied equally across all categories of the apportionment and assessment methodologies set forth in the Burton and Associates 2008 Report, continues to fairly and reasonably apportion the costs of fire services among all benefited residential and non-residential properties served by Brevard County in accordance with the benefits conferred by the availability of fire protection services.

g) Improved real property in the benefit area are specially benefitted by the availability of fire protection services, including such benefits as lower fire insurance premiums and enhanced property values.

h) In accordance with Resolution 18-079, adopted May 22, 2018, the fiscal year 2019-2020 rates for the Fire Services Special Assessment will be increased by the Consumer Price Index of 2.443 percent.

Section 3. SCHEDULE ADOPTED. The COUNTY does hereby adopt the schedule of rates for the Fire Services Special Assessment attached as Schedule "A", effective October 1, 2019 through September 30, 2020.

Section 4: DEFINITIONS. For the purpose of this schedule of rates for the Fire Services Special Assessment, the following definitions shall apply:

- (a) Improved Real Property: Refers to parcels upon which a building or structure exists.
- (b) Unimproved Real Property: Refers to parcels that are vacant – no buildings or structures are shown in the Brevard County Property Appraiser's database.
- (c) Multi-family: Residential properties that are connected by at least one wall to another residential property (i.e. apartment buildings, triplex, condominiums, etc.), or where more than one residential structure exists on a single parcel.
- (d) Single Family: Residential buildings or structures designed or constructed for and capable of use by one family regardless of the type of structure. Such term includes single family residence, mobile home, manufactured home, a condominium parcel used for a mobile or manufactured home, manufactured home cooperative or a condominium park home that is erected on a separate parcel of property.
- (e) Governmental Property: Properties owned by any governmental entity, including Federal, State, County and Municipality.
- (f) Managed Land: Unimproved property that meets the Use Code description/use for agricultural purposes.
- (g) Recreational Vehicle (RV) Park/Property: Means those parcels which are lawfully used as rental or condominium park settings for recreational vehicles and which are regulated by the Florida Department of Health pursuant to Chapter 513, Florida Statutes.
- (h) Mobile Home/Manufactured Home Park Property: Means those parcels with a Use Code description which is lawfully used as a rental park setting for mobile or manufactured homes or the like.
- (i) Building Area: The adjusted 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 County. For residential parcels, "Building Area" refers to the "Living Area" field in the Brevard County Property Appraiser's database.
- (j) Building Area Classification Ranges (Bins): The classification of properties into ranges, or "bins", based on building area square footage.
- (k) Use Code: The property use code assigned by the Property Appraiser to Tax Parcels within the Benefit Area. A list of Use Codes is attached hereto as Schedule "B".
- (l) Base Rate Benefit Factor or Base Rate Factor: The multiplier (either 1.00, .58, .42, or .00) applied to fairly and reasonably apportion the Fire Service Non-Ad Valorem Special Assessment among residential properties, other

than those residential uses designated "Multifamily" or "Mobile Home Park (MHP)." The Base Rate Benefit Factor derives from each parcel's "base rate", which is a value maintained in the Brevard County Property Appraiser's database, and which represents the building cost per square foot which serves as the basis for the Property Appraiser's periodic appraisal of the value of the parcels within Brevard County.

- (m) Billing Unit: The number of residential, commercial or improved parcels within the benefit area.
- (n) Fire Services: Provides for 24 hour a day, 7 day a week fire services on standby for first response to medical and fire emergencies.
- (o) "Special Assessment" or "Fire Services Special Assessment" or "non-ad valorem assessment": The Fire Service Non-Ad Valorem Special Assessment that may be used to pay for all and/or a portion of the cost to the County for providing fire services within the Benefit Area.
- (p) Hazard Code: The Hazard Codes developed by the National Fire Protection Association (NFPA) for the fire service using research and historical data to determine the water flow needed for fire suppression. Hazard Codes are based on the risk, occupancy and contents, associated with the use of the property. The Hazard Codes are .08 (light hazard), .13 (ordinary hazard, group 1), .18 (ordinary hazard, group 2) and .30 (extra hazard). See Schedule B.
- (q) Benefit Area: The unincorporated area of Brevard County, the Town of Grant-Valkaria, the Town of Melbourne Village, the Town of Palm Shores, and the City of West Melbourne.
- (r) Tax Parcel: A parcel of property located within the Benefit Area to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Section 5: CALCULATION OF FIRE SERVICES ASSESSMENT.

- (a) *Residential Parcel Apportionment.*
 - (1) *Building Area.* The variation in Building Area of residential properties affects the benefit conferred by the availability of fire protection services. Typically, the greater the Building Area of a dwelling unit, the greater the benefit conferred by the availability of fire protection services (protection against loss, lower property casualty insurance rates and premiums, and enhancement of property value). Therefore, apportioning the special assessment among residential properties relative to Building Area is a fair and reasonable method of apportionment.

- (A) *Residential Building Area Classification Ranges (Bins).* All residential properties were evaluated and seven (7) primary residential Building Area Classification Ranges, or "bins", were defined that resulted in a rational distribution of residential properties among the bins such that similar numbers of properties fall above the median building size and below the median building size. This approach results in a fair and reasonable distribution of the residential parcels among the bins.
- (2) *Base Rate Benefit Factor.* The variation in relative building value of residential properties affects the benefit conferred by the availability of fire protection services (protection against loss, lower property casualty insurance rates and premiums, and enhancement of property value). The Base Rate Benefit Factor assigned to residential properties (derived from each parcel's Base Rate, which is a value maintained in the Brevard County Property Appraiser's database and which represents the building cost per square foot which serves as the basis for the Property Appraiser's periodic appraisal of the value of parcels within Brevard County) reflects the proportionate difference in typical building value between various types of residential property. For example, the building value of manufactured and mobile home residential property is typically lower than for conventional single-family residential property, and therefore manufactured and mobile home assessments should be proportionately lower than single-family home assessments to reflect the lower special benefit received by manufactured and mobile home units. Therefore, apportioning the Fire Services Special Assessment among residential properties relative to Base Rate Benefit Factor is a fair and reasonable method of apportionment.
- (3) *Residential Assessment Rates.* Residential assessment rates shall be developed by deriving an equivalent residential unit (ERU) value for each residential property which is the product of its ERU size factor (based on Building Area Classification Ranges) and its Base Rate Benefit Factor. A residential Fire Services Special Assessment value per ERU shall be determined and a schedule of residential Fire Services Special Assessment rates by Building Area Classification Range (Bin) and Base Rate Benefit Factor shall be developed. Within each Building Area Classification Range (Bin), parcels in the base rate groups with

lower Base Rate Benefit Factors will have lower assessments than parcels in the same Bin but with a higher Base Rate Benefit Factor. Likewise, within each base rate group, parcels in smaller size Bins will have a lower assessment and parcels in the larger size Bins will have a larger assessment. Using this apportionment methodology, the distribution of the Fire Services Special Assessment is fairly and reasonably representative of the benefit derived by the parcels within the Benefit Area, in consideration of the finding that benefit is derived by protection against loss of the square footage and economic value of the primary residential building on the parcel, reduction of casualty insurance premiums, and enhanced property value conferred by virtue of the County's being ready, willing and able to respond to and suppress fires with the proper equipment and manpower and within a reasonable range of response time.

- (b) *Non-Residential Parcel Apportionment.* The variation in Building Area of non-residential properties affects the benefit conferred by the availability of fire protection services. Typically, the greater the Building Area of a dwelling unit, the greater the benefit conferred by the availability of fire protection services (protection against loss, lower property casualty insurance rates and premiums, and enhancement of property value). Further, the variation in the Hazard Code of non-residential properties affects the benefit conferred by availability of fire protection services, and the cost of provision of those services. Hazard Codes are based on the risk, occupancy, and contents associated with the use of the property. Therefore, apportioning the Fire Service Non-Ad Valorem Special Assessment among non-residential properties relative to Building Area and Hazard Code is a fair and reasonable method of apportionment. Hazard (Haz) Codes have been broken down into 4 categories of properties: Light Hazard, Ordinary Hazard-Group 1, Ordinary Hazard-Group 2, and Extra Hazard. The primary property use as designated by the Property Appraiser is the determining factor of the hazard code and rates assigned to the parcel.

Section 6. EXEMPTION.

(a) Based on the current methodology of property use, the County will not assess for the Fire Service Special Assessment (1) unimproved parcels (vacant land and managed vacant agricultural properties) for the Fire Services Special Assessment; (2) a nonresidential farm building unless it has a just value in excess of \$10,000.00; and (3) "agricultural pole barns" which are nonresidential farm buildings in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress. The financial burden of responding to fires at these properties will fall upon the Fire Fighter Support Referendum MSTU. Each previous year's costs for wild land/vacant land

firefighting will be documented and added to the MSTU in the amount necessary to recoup the expended funds.

(b) The Board designated certain governmental and non-for-profit property uses be exempt from the Fire Services Special Assessment. These property use codes are shown on Schedule "B".

(c) The Board is also authorized to approve Errors and Insolvencies for those properties not provided a special benefit by the Fire Service.

(d) To the extent allowable by law or judicial decision, in the event any exemption, partial exemption, or credit provided for in this resolution is determined to be invalid for any reason, the Board directs the County Manager to transfer sufficient monies from a reserve or contingency fund, as a loan to be repaid from future assessments or other revenue sources, to provide funding for the portion of the fire services budget represented by the revenues that would have been collected if the exemption had not been enacted.

Section 7. SPECIAL USER RATES REMAIN IN EFFECT. The user fees and charges for hazardous materials special operations team response and fire prevention and inspection for the Fiscal Year beginning October 1, 2019 remain in effect until further consideration by the Board as part of the Fiscal Year 2020 budget process.

Section 8. SEVERABILITY. If any section, subsection, sentence, clause, phrase or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion of this Resolution.

Section 9. EFFECTIVE DATE. This Resolution shall take effect October 1, 2019.

Done and Adopted in regular session by the Brevard County Board of County Commissioners, this 12 day of September, 2019.

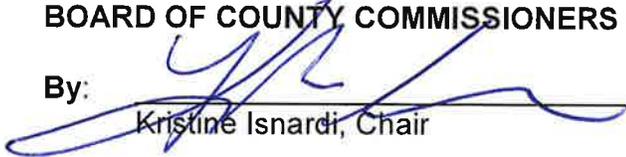
ATTEST:



SCOTT ELLIS, CLERK

**BREVARD COUNTY
BOARD OF COUNTY COMMISSIONERS**

By:



Kristine Isnardi, Chair

(as approved by the Board on Sept. 12 2019)

ATTEST:

Scott Ellis, Clerk

Reviewed for legal form and content:

SCHEDULE "A"

ANNUAL FIRE SERVICES SPECIAL ASSESSMENT

OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020

Section 1. SINGLE FAMILY RESIDENTIAL IMPROVED REAL PROPERTY: The following schedules provide the Building Area Classification Ranges (Bins), Base Rate Factor, and assessment rate for residential properties based on Use Codes.

Sq-Ft Based Adjusted by Base Rate Benefit Factor for Specific Residential Property as Defined Below

-Schedule 1 of 4-

Bin Range	ERU Factor	Base Rate Factor	Rate
0 700	0.22	1.00	42.49
701 1100	0.56	1.00	108.17
1101 1400	0.78	1.00	150.65
1401 1800	1.00	1.00	193.15
1801 2200	1.25	1.00	241.44
2201 2600	1.50	1.00	289.73
2601 1000000	1.75	1.00	338.01

Use Code Descriptions:

- 0110 SINGLE FAMILY RESIDENCE
- 0121 ½ DUPLEX USED AS SFR
- 0135 TOWNHOUSE
- 0164 RESIDENTIAL IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
- 0414 CONDOMINIUM UNIT
- 0421 TIME SHARE CONDO

0430	CONDOMINIUM- RESIDENTIAL UNIT USED IN CONJUNCTION WITH ANOTHER UNIT
0437	CONDO MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS (WITH MANUFACTURED HOME)
0464	CONDOMINIUM NOT SUITABLE FOR OCCUPANCY
0514	COOPERATIVE
0522	CO-OP MANUFACTURED HOME-IMPROVED
0564	CO-OP NOT SUITABLE FOR OCCUPANCY
0815	HOUSE AND IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
5110	CROPLAND-SOIL CAPABILITY CLASS I WITH RESIDENCE
5210	CROPLAND-SOIL CAPABILITY CLASS II WITH RESIDENCE
5310	CROPLAND-SOIL CAPABILITY CLASS III WITH RESIDENCE
6010	GRAZING LAND – SOIL CAPABILITY CLASS I WITH RESIDENCE
6110	GRAZING LAND – SOIL CAPABILITY CLASS II WITH RESIDENCE
6210	GRAZING LAND – SOIL CAPABILITY CLASS III WITH RESIDENCE
6310	GRAZING LAND – SOIL CAPABILITY CLASS IV WITH RESIDENCE
6410	GRAZING LAND – SOIL CAPABILITY CLASS V WITH RESIDENCE
6510	GRAZING LAND – SOIL CAPABILITY CLASS VI WITH RESIDENCE
6680	COMBINATION-PART ORCHARD GROVES AND PART PASTURE LAND WITH RESIDENCE
6691	MIXED TROPICAL FRUITS WITH RESIDENCE

-Schedule 2 of 4 -

Bin Range		ERU Factor	Base Rate Factor	Rate
0	700	0.22	0.58	24.65
701	1100	0.56	0.58	62.74
1101	1400	0.78	0.58	87.38
1401	1800	1.00	0.58	112.02
1801	2200	1.25	0.58	140.04
2201	2600	1.50	0.58	168.05
2601	1000000	1.75	0.58	196.05

Use Code Descriptions:

- 0113 SINGLE FAMILY – MODULAR
- 0213 MANUFACTURED HOUSING – DOUBLE
- 0214 MANUFACTURED HOUSING – TRIPLE

- Schedule 3 of 4 -

Bin Range		ERU Factor	Base Rate Factor	Rate
0	700	0.22	0.42	17.86
701	1100	0.56	0.42	45.43
1101	1400	0.78	0.42	63.28
1401	1800	1.00	0.42	81.12
1801	2200	1.25	0.42	101.40
2201	2600	1.50	0.42	121.68
2601	1000000	1.75	0.42	141.96

Use Code Descriptions:

0041	CONDOMINIUM UNIT WITH UTILITIES
0212	MANUFACTURED HOUSING-SINGLE
0232	RESIDENTIAL RELATED AMMENITY ON MANUFACTURED HOME SITE
0237	MANUFACTURED HOUSING RENTAL LOT W/ IMPROVEMENTS (WITH MANUFACTURED HOME)
0264	MANUFACTURED HOME NOT SUITABLE FOR OCCUPANCY
0422	CONDOMINIUM – MANUFACTURED HOME PARK
0438	CONDOMINIUM – IMPROVED WITH NO MANUFACTURED HOME
0441	CONDOMINIUM WITH SITE IMPROVEMENTS
0537	COOPERATIVE-MFGD HOUSING RENTAL LOT W/HOME
0538	CO-OP IMPROVED (WITHOUT MANUFACTURED HOME)
6610	ORCHARD GROVES – ALL GROVES WITH RESIDENCE
6640	ORCHARD GROVES - PART GROVE AND PART NOT PLANTED WITH RESIDENCE
6810	DAIRIES WITH RESIDENCE
6910	NURSERY- WITH RESIDENCE

Section 2. Rates for Multi-Family Residential (MF) based on Building Area Classification Ranges (Bins).

1) 0 - 2,500 base area	\$314.75
2) 2,501 – 5,000 base area	\$499.35
3) 5,001 – 10,000 base area	\$887.01
4) 10,001 – 20,000 base area	\$1,173.15
5) 20,001 – 50,000 base area	\$2,566.89
6) 50,001 - 100,000 base area	\$3,720.66
7) 100,001 – 150,000 base area	\$7,689.61
8) 150,001 – 250,000 base area	\$10,643.24
9) 250,001 and up base area	\$19,411.85

Section 3. Rates for Recreational Vehicle Property (RV):
All sites \$0.00

Section 4. Rates for Mobile Home/Manufactured Home Parks:

1) 4 - 9 spaces (MHP1)	\$254.76
2) 10 – 25 spaces (MHP2)	\$440.71
3) 26 – 50 spaces (MHP3)	\$647.03
4) 51 – 100 spaces (MHP4)	\$1,666.96
5) 101 – 150 spaces (MHP5)	\$2,220.77
6) 151 – 200 spaces (MHP6)	\$3,351.45
7) 201 and up spaces (MHP7)	\$7,966.51

Section 5. NON-RESIDENTIAL PROPERTIES: Each parcel will have one (1) billing unit, and the Building Area of all structures on the site will determine the range the parcel falls into for rates. When a Building Area is not available, but the Property Appraiser indicates structures exist on the parcel, the minimum charge by category will apply. Please see schedule B for the listing of property uses (use codes) and hazard code assignments.

- a. Non-residential properties assigned the Light Hazard Code (0.08) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 258.44
501 - 1,999	1,000	\$ 310.14
2,000 - 3,499	2,000	\$ 383.98
3,500 - 4,999	3,500	\$ 494.74
5,000 - 9,999	5,000	\$ 605.50
10,000 - 19,999	10,000	\$ 974.70
20,000 - 29,999	20,000	\$ 1,713.11
30,000 - 39,999	30,000	\$ 2,451.52
40,000 - 49,999	40,000	\$ 3,189.93
>= 50,000	50,000	\$ 4,254.11

- b. Non-residential properties assigned the Ordinary Hazard-Group 1 Hazard Code (0.13) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 272.29
501 - 1,999	1,000	\$ 356.29
2,000 - 3,499	2,000	\$ 476.28
3,500 - 4,999	3,500	\$ 656.26
5,000 - 9,999	5,000	\$ 836.25
10,000 - 19,999	10,000	\$ 1,436.21
20,000 - 29,999	20,000	\$ 2,636.12
30,000 - 39,999	30,000	\$ 3,836.04
40,000 - 49,999	40,000	\$ 5,035.95
>= 50,000	50,000	\$ 6,235.87

- c. Non-residential properties assigned the Ordinary Hazard-Group 2 Hazard Code (0.18) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 286.13
501 - 1,999	1,000	\$ 402.44
2,000 - 3,499	2,000	\$ 568.58
3,500 - 4,999	3,500	\$ 817.79
5,000 - 9,999	5,000	\$ 1,067.01
10,000 - 19,999	10,000	\$ 1,897.72
20,000 - 29,999	20,000	\$ 3,559.14
30,000 - 39,999	30,000	\$ 5,220.56
40,000 - 49,999	40,000	\$ 6,881.98
>= 50,000	50,000	\$ 8,543.40

d. Non-residential properties assigned the Extra Hazard Code (0.3) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 319.37
501 - 1,999	1,000	\$ 513.20
2,000 - 3,499	2,000	\$ 790.10
3,500 - 4,999	3,500	\$ 1,205.46
5,000 - 9,999	5,000	\$ 1,620.81
10,000 - 19,999	10,000	\$ 3,005.33
20,000 - 29,999	20,000	\$ 5,774.36
30,000 - 39,999	30,000	\$ 8,543.40
40,000 - 49,999	40,000	\$11,312.43
>= 50,000	50,000	\$14,081.47

SCHEDULE "B"

ANNUAL FIRE SERVICES SPECIAL ASSESSMENT
LISTING OF PROPERTY USE CODES WITH BASE RATE BENEFIT FACTOR,
MULTI-FAMILY RESIDENTIAL, MANUFACTURED/MOBILE HOME PARK
(MHP) OR HAZARD CODE ASSIGNMENT

In the event that a new property use code is established by the Property Appraiser, and it is not included within this schedule, the Fire Rescue Director has the authority to designate the Base Rate Benefit Factor, Multi-Family Residential, Manufactured/Mobile Home Park (MHP) or Hazard Code based on the "best fit" of property uses included in this schedule.

<u>PROPERTY/ USE CODE</u>	<u>USE DESCRIPTION</u>	<u>BASE RATE BENEFIT FACTOR (BF), HAZ CODE (HC), MULTI-FAMILY (MF) OR MAN. HOME PARK (MHP)</u>
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RESIDENTIAL CATEGORY:

0041	CONDOMINIUM – RECREATIONAL VEHICLE	BF	0.42
0110	SINGLE FAMILY RESIDENCE	BF	1.00
0113	MODULAR HOME	BF	0.58
0121	1/2 DUPLEX USED AS SINGLE FAMILY RESIDENCE	BF	1.00
0135	TOWNHOUSE	BF	1.00
0164	RESIDEN. IMPRVMT NOT SUITABLE FOR OCCUPANCY	BF	1.00
0212	MANUFACTURED HOUSING-SINGLE	BF	0.42
0213	MANUFACTURED HOUSING-DOUBLE	BF	0.58
0214	MANUFACTURED HOUSING-TRIPLE	BF	0.58
0232	RESIDENTIAL RELATED AMMENITY ON MFG HOME SITE	BF	0.42
0237	MANUFACTURED HOUSING RENTAL LOT IMPRVMT W/HOME	BF	0.42
0238	MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS	BF	0.00
0239	MANUFACTURED HOUSING RENTAL LOT NO HOME	BF	0.00
0264	MANUFACTURED HOME NOT SUITABLE FOR OCCUPANCY	BF	0.42
0351	GARDEN APARTMENTS – 1 STORY – 10 TO 49 UNITS	MF	MULTI-FAMILY
0352	GARDEN APARTMENTS – 1 STORY – 50 UNITS AND UP	MF	MULTI-FAMILY
0353	LOW RISE APARTMENTS 10-49 UNITS 2/3 STORIES	MF	MULTI-FAMILY
0354	LOW RISE APARTMENTS 50 UNITS AND UP 2/3 STORIES	MF	MULTI-FAMILY
0355	HIGH RISE APARTMENTS- 4 STORIES AND UP	MF	MULTI-FAMILY
0356	TOWNHOUSE APARTMENTS	MF	MULTI-FAMILY
0414	CONDOMINIUM UNIT	BF	1.00
0421	TIME SHARE CONDO	BF	1.00
0422	CONDOMINIUM-MANUFACTURED HOME PARK	BF	0.42
0430	CONDOMINIUM – RES USED IN CONJUNCTION W/OTH UNIT	BF	1.00
0437	CONDO MANUFACTURED HOUSING RENTAL LOT W/HOME	BF	1.00
0438	CONDOMINIUM – IMPROVED R.V. LOT – NO R.V	BF	0.42
0441	CONDOMINIUM UNIT WITH SITE IMPROVEMENTS	BF	0.42
0464	CONDOMINIUM NOT SUITABLE FOR OCCUPANCY	BF	1.00
0514	COOPERATIVE UNIT	BF	1.00

0522	COOPERATIVE-MANUFACTURED HOME-IMPROVED	BF	1.00
0537	COOPERATIVE-MFGD HOUSING RENTAL LOT W/HOME	BF	0.42
0538	COOPERATIVE-IMPROVED (W/OUT MANUF. HOME)	BF	0.42
0541	CO-OP WITH SITE IMPROVEMENTS	BF	0.00
0564	CO-OP NOT SUITABLE FOR OCCUPANCY	BF	1.00
0719	BED AND BREAKFAST	MF	MULTI-FAMILY
0815	HOUSE AND IMPROVEMENT NOT SUITABLE FOR OCCUPANCY	BF	1.00
0817	HOUSE AND MOBILE HOME	MF	MULTI-FAMILY
0818	TWO OR THREE MOBILE HOMES – NOT A PARK	MF	MULTI-FAMILY
0819	TWO RESIDENTIAL UNITS-NOT ATTACHED	MF	MULTI-FAMILY
0820	DUPLEX	MF	MULTI-FAMILY
0830	TRIPLEX	MF	MULTI-FAMILY
0834	TOWNHOUSE – TWO OR MORE UNITS	MF	MULTI-FAMILY
0837	TWO OR MORE MFGD HOUSING RENTAL LOTS W/HOMES	MF	MULTI-FAMILY
0838	TWO OR MORE MFGD HOUSING RENTAL LOTS W/IMPRVMT	MF	MULTI-FAMILY
0839	THREE OR FOUR LIVING UNITS – NOT ATTACHE	MF	MULTI-FAMILY
0840	QUADRUPLEX	MF	MULTI-FAMILY
0850	MULTIPLE LIVING UNITS (5 TO 9 UNITS)	MF	MULTI-FAMILY
0855	MULTIPLE LIVING UNITES – CONVERTED – 2 TO 9 UNITS	MF	MULTI-FAMILY
0859	MULTIPLE LIVING UNITS (5 TO 9 UNITS) NOT ATTACHED	MF	MULTI-FAMILY
0860	MISC RESIDENTIAL (MIGRANT CAMPS, ETC)	MF	MULTI-FAMILY
0864	MULTI-FAMILY IMPROVEMENT NOT SUITABLE FOR OCCUP	MF	MULTI-FAMILY
5110	CROPLAND – SOIL CAPABILITY CLASS I W/RESIDENCE	BF	1.00
5210	CROPLAND – SOIL CAPABILITY CLASS II W/RESIDENCE	BF	1.00
5310	CROPLAND – SOIL CAPABILITY CLASS III W/RESIDENCE	BF	1.00
6010	GRAZING LAND – SOIL CLASS I W/RESIDENCE	BF	1.00
6110	GRAZING LAND – SOIL CAPABILITY CLASS II W/RESIDENCE	BF	1.00
6210	GRAZING LAND – SOIL CLASS III W/RESIDENCE	BF	1.00
6310	GRAZING LAND – SOIL CAPABILITY CLASS IV W/RESIDENCE	BF	1.00
6410	GRAZING LAND-SOIL CAPABILITY CLASS V W/RESIDENCE	BF	1.00
6510	GRAZING LAND-SOIL CAPABILITY CLASS VI W/RESIDENCE	BF	1.00
6610	ORCHARD GROVE – ALL GROVE W/RESIDENCE	BF	0.42
6640	ORCHARD GROVE – PT GROVE & PT NOT PLANTED W/RESID	BF	0.42
6680	COMBINATION – PT ORCHARD GROVE & PT PASTURE W/RESID	BF	1.00
6691	MIXED TROPICAL FRUITS W/RESIDENCE	BF	1.00
6810	DAIRIES-WITH RESIDENCE	BF	0.42
6910	NURSERY WITH RESIDENCE	BF	0.42

MOBILE HOME/MANUFACTURED HOME PARKS:

2890	MANUF. HOUSING PARK RENTALS – 4 TO 9 SPACES	MHP1	MHP 4-9 SPACES
2891	MANUF. HOUSING PARK RENTALS – 10 TO 25 SPACES	MHP2	MHP 10-25 SPACES
2892	MANUF. HOUSING PARK RENTALS – 26 TO 50 SPACES	MHP3	MHP 26-50 SPACES
2893	MANUF. HOUSING PARK RENTALS – 51 TO 100 SPACES	MHP4	MHP 51-100 SPACES
2894	MANUF. HOUSING PARK RENTALS – 101 TO 150 SPACES	MHP5	MHP 101-150 SPACES
2895	MANUF. HOUSING PARK RENTALS – 151 TO 200 SPACES	MHP6	MHP 151-200 SPACES
2896	MANUF. HOUSING PARK RENTALS – 201 AND UP SPACES	MHP7	MHP ≥201 SPACES

COMMERCIAL CATEGORY:

0433	IMPROVED CONDOMINIUM COMMON AREA	HC	0.08 LIGHT HAZARD
0465	CONDOMINIUM – MISC.(NOT COVERED BY ANY OTH CODE)	HC	0.08 LIGHT HAZARD
0616	RETIREMENT HOME	HC	0.13 ORDINARY HAZ GRP 1

0700	MIGRANT CAMPS BOARDING HOMES	HC 0.08 LIGHT HAZARD
0913	IMPROVED RESIDENTIAL COMMON AREA	HC 0.08 LIGHT HAZARD
1100	RETAIL STORES – 1 UNIT	HC 0.18 ORDINARY HAZD GRP 2
1104	CONDOMINIUM / STORE	HC 0.18 ORDINARY HAZD GRP 2
1105	RETAIL DRUG STORES – (NOT ATTACHED)	HC 0.18 ORDINARY HAZD GRP 2
1110	RETAIL STORE – MULTIPLE UNITS	HC 0.18 ORDINARY HAZD GRP 2
1115	RETAIL TIRE STORE	HC 0.18 ORDINARY HAZD GRP 2
1125	CONVENIENCE STORE	HC 0.18 ORDINARY HAZD GRP 2
1130	CONVENIENCE STORE – WITH GAS PUMPS	HC 0.18 ORDINARY HAZD GRP 2
1138	RETAIL- SHELL BUILDING	HC 0.18 ORDINARY HAZD GRP 2
1150	WAREHOUSE DISCOUNT STORE	HC 0.18 ORDINARY HAZD GRP 2
1204	COMMERCIAL SHELL BUILDING (CONDO)	HC 0.18 ORDINARY HAZD GRP 2
1210	MIXED USE – COMMERCIAL PROPERTY	HC 0.18 ORDINARY HAZD GRP 2
1222	COMMERCIAL RELATED AMENITIES	HC 0.18 ORDINARY HAZD GRP 2
1233	IMPROVED COMMERCIAL COMMON AREA	HC 0.18 ORDINARY HAZD GRP 2
1238	COMMERCIAL SHELL BUILDING (OTHER)	HC 0.18 ORDINARY HAZD GRP 2
1264	COMMER. IMPROVE. NOT SUITABLE FOR OCCUPANCY	HC 0.18 ORDINARY HAZD GRP 2
1300	DEPARTMENT STORE	HC 0.18 ORDINARY HAZD GRP 2
1400	SUPERMARKET	HC 0.18 ORDINARY HAZD GRP 2
1500	SHOPPING MALL	HC 0.18 ORDINARY HAZD GRP 2
1600	SHOPPING COMPLEX-COMMUNITY/NEIGHBORHOOD	HC 0.18 ORDINARY HAZD GRP 2
1610	SHOPPING CENTER - NEIGHBORHOOD	HC 0.18 ORDINARY HAZD GRP 2
1700	OFFICE BUILDING – 1 STORY – SINGLE TENAN	HC 0.08 LIGHT HAZARD
1704	CONDOMINIUM OFFICE UNIT	HC 0.08 LIGHT HAZARD
1710	OFFICE BUILDING – MULTI TENANT – 1 STORY	HC 0.08 LIGHT HAZARD
1715	OFFICE BUILDING-MODULAR	HC 0.18 ORDINARY HAZD GRP 2
1738	OFFICE- SHELL BUILDING	HC 0.18 ORDINARY HAZD GRP 2
1800	OFFICE BUILDING – SINGLE TENANT – 2+ STORIES	HC 0.08 LIGHT HAZARD
1810	OFFICE BUILDING-MULTI TENANT-2 + STORIES	HC 0.08 LIGHT HAZARD
1900	PROFESSIONAL BLDG-SINGLE TENANT – 1 STORY	HC 0.08 LIGHT HAZARD
1910	PROFESSIONAL BLDG-MULTI TENANT – 1 STORY	HC 0.08 LIGHT HAZARD
1920	PROFESSIONAL BUILDING-SINGLE TENANT – 2+STORIES	HC 0.08 LIGHT HAZARD
1930	PROFESSIONAL BUILDING- MULTI TENANT- 2+STORIES	HC 0.18 ORDINARY HAZD GRP 2
1940	PROFESSIONAL/OFFICE COMPLEX	HC 0.08 LIGHT HAZARD
1950	DAY CARE CENTER	HC 0.08 LIGHT HAZARD
1960	RADIO OR T.V. STATION	HC 0.08 LIGHT HAZARD
2000	AIRPORTS – PRIVATE	HC 0.30 EXTRA HAZARD
2010	AIRPORTS – COMMERCIAL	HC 0.30 EXTRA HAZARD
2015	MARINAS	HC 0.18 ORDINARY HAZD GRP 2
2100	RESTAURANT / CAFETERIA	HC 0.13 ORDINARY HAZD GRP 1
2104	RESTAURANT – CONDOMINIUM	HC 0.13 ORDINARY HAZD GRP 1
2110	FAST FOOD RESTAURANT	HC 0.13 ORDINARY HAZD GRP 1
2300	FINANCIAL INSTITUTION	HC 0.08 LIGHT HAZARD
2310	FINANCIAL INSTITUTION – BRANCH FACILITY	HC 0.08 LIGHT HAZARD
2400	INSURANCE CO. – OFFICE	HC 0.08 LIGHT HAZARD
2500	SERVICE SHOP RADIO AND T.V. REPAIR REF	HC 0.08 LIGHT HAZARD
2600	SERVICE STATION	HC 0.08 LIGHT HAZARD
2700	DEALERSHIP SALES / SERVICE CENTER	HC 0.18 ORDINARY HAZD GRP 2
2710	GARAGE / AUTO BODY/AUTO PAINT SHOP	HC 0.18 ORDINARY HAZD GRP 2
2715	MINI-LUB SERVICE SPECIALIST	HC 0.18 ORDINARY HAZD GRP 2
2720	CAR WASH	HC 0.08 LIGHT HAZARD
2730	USED AUTOMOBILE SALES	HC 0.08 LIGHT HAZARD
2740	RECREATIONAL VEHICLE SALES/NEW OR USED	HC 0.08 LIGHT HAZARD

2800	PARKING LOT – COMMERCIAL	HC 0.18 ORDINARY HAZD GRP 2
2810	PARKING LOT – PATRON	HC 0.18 ORDINARY HAZD GRP 2
2900	WHOLESALE OUTLET	HC 0.18 ORDINARY HAZD GRP 2
2910	PRODUCE HOUSE	HC 0.18 ORDINARY HAZD GRP 2
3000	FLORIST	HC 0.08 LIGHT HAZARD
3010	GREENHOUSE	HC 0.08 LIGHT HAZARD
3020	NURSERY (NON-AGRIC. CLASSIFICATION)	HC 0.08 LIGHT HAZARD
3030	HORSE STABLE	HC 0.18 ORDINARY HAZD GRP 2
3040	DOG KENNEL	HC 0.13 ORDINARY HAZD GRP 1
3100	THEATRE (DRIVE-IN)	HC 0.08 LIGHT HAZARD
3120	STADIUM – (NOT ENCLOSED)	HC 0.08 LIGHT HAZARD
3200	AUDITORIUM (ENCLOSED)	HC 0.08 LIGHT HAZARD
3210	THEATER – (ENCLOSED)	HC 0.08 LIGHT HAZARD
3220	RECREATION HALL	HC 0.08 LIGHT HAZARD
3230	FITNESS CENTER	HC 0.08 LIGHT HAZARD
3300	NIGHT CLUBS COCKTAIL LOUNGES BARS	HC 0.08 LIGHT HAZARD
3400	BOWLING ALLEYS SKATING RINKS AND POOL HALLS	HC 0.08 LIGHT HAZARD
3430	ARENA (ENCLOSED)	HC 0.08 LIGHT HAZARD
3440	ARENA – (OPEN AIR) WITH SUPPORTING FACILITY	HC 0.08 LIGHT HAZARD
3450	FLEA MARKET	HC 0.18 ORDINARY HAZD GRP 2
3500	TOURIST ATTRACTION	HC 0.08 LIGHT HAZARD
3510	PERMANENT EXHIBIT	HC 0.08 LIGHT HAZARD
3600	CAMP – (OTHER THAN FOR MOBILE HOMES)	HC 0.08 LIGHT HAZARD
3610	CAMPGROUND (TRAILERS CAMPERS AND TENTS)	HC 0.08 LIGHT HAZARD
3693	LABOR CAMP	HC 0.08 LIGHT HAZARD
3700	RACE TRACK / WAGERING ATTRACTION	HC 0.08 LIGHT HAZARD
3710	CORRECTIONAL FACILITY	HC 0.18 ORDINARY HAZD GRP 2
3720	POSTAL FACILITY	HC 0.18 ORDINARY HAZD GRP 2
3800	GOLF COURSE	HC 0.08 LIGHT HAZARD
3810	DRIVING RANGE	HC 0.08 LIGHT HAZARD
3820	COUNTRY CLUB / SUPPORT FACILITIE	HC 0.08 LIGHT HAZARD
3900	MOTOR INN	HC 0.08 LIGHT HAZARD
3905	BED AND BREAKFAST	HC 0.08 LIGHT HAZARD
3910	LIMITED SERVICE HOTEL	HC 0.08 LIGHT HAZARD
3920	FULL SERVICE HOTEL	HC 0.08 LIGHT HAZARD
3930	EXTENDED STAY OR SUITE HOTEL	HC 0.08 LIGHT HAZARD
3940	LUXURY HOTEL/RESORT	HC 0.08 LIGHT HAZARD
3950	CONVENTION HOTEL/RESORT	HC 0.08 LIGHT HAZARD
3970	MOTEL	HC 0.08 LIGHT HAZARD
3972	MOTEL – WITH RESTAURANT	HC 0.13 ORDINARY HAZD GRP 1
4100	LIGHT MANUFACTURING – SMALL EQUIP. MFG. PLANTS/SHOP	HC 0.18 ORDINARY HAZD GRP 2
4200	HEAVY INDUSTRIAL – HEAVY EQUIP.MFG. LAR, MACH SHOPS	HC 0.18 ORDINARY HAZD GRP 2
4300	LUMBER YARD SAWMILL PLANING MILL	HC 0.30 EXTRA HAZARD
4400	PACKING PLANT – FRUIT AND VEGETABLE PACK	HC 0.18 ORDINARY HAZD GRP 2
4500	CANNERIES FRUIT AND VEGETABLE BOTTLERS	HC 0.18 ORDINARY HAZD GRP 2
4600	OTH FOOD PROCESSING – CANDY, BAKERY, POTATO CHIP	HC 0.18 ORDINARY HAZD GRP 2
4700	MINERAL PROCESSING PHOSPHATE, ROCKS, GRAVEL	HC 0.08 LIGHT HAZARD
4710	CONCRETE / ASPHALT PLANT	HC 0.08 LIGHT HAZARD
4800	WAREHOUSING DISTRIB TERMINALS, TRUCK TERM, VAN & ST	HC 0.13 ORDINARY HAZD GRP 1
4804	CONDOMINIUM – WAREHOUSING	HC 0.13 ORDINARY HAZD GRP 1
4810	MINI – WAREHOUSING	HC 0.13 ORDINARY HAZD GRP 1
4830	WAREHOUSING – FLEX SPACE	HC 0.13 ORDINARY HAZD GRP 1
4840	COLD STRG & WAREHS DISTRIB CTR	HC 0.30 EXTRA HAZARD

4900	OPEN STORAGE-NEW/USED BLDG SUPPLY, JUNKYD, AUTO WR	HC 0.13 ORDINARY HAZD GRP 1
5120	CROP LAND – SOIL CAPABILITY CLASS I –W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
5220	CROP LAND – SOIL CAPABILITY CLASS II – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
5320	CROPLAND – SOIL CAPABILITY CLASS III – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
5410	TIMBERLAND-SLASHPINE INDEX 90 & ABOVE W/IMPVMT	HC 0.08 LIGHT HAZARD
5510	TIMBERLAND-SLASH PINE INDEX 80 TO 89 W/IMPVMT	HC 0.08 LIGHT HAZARD
5610	TIMBERLAND-SLASH PINE INDEX 70 TO 79 W/IMPVMT	HC 0.08 LIGHT HAZARD
5710	TIMBERLAND-SLASH PINE INDEX 60 TO 69 W/IMPVMT	HC 0.08 LIGHT HAZARD
5810	TIMBERLAND-SLASHPINE INDEX 50 TO 59 WITH IMPVMT	HC 0.08 LIGHT HAZARD
5910	TIMBERLAND- NOT CLASSIFIED BY SITE INDEX W/IMPVMT	HC 0.08 LIGHT HAZARD
6020	GRAZING LAND – SOIL CAPABILITY CLASS I – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6120	GRAZING LAND – SOIL CAPABILITY CLASS II W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6220	GRAZING LAND – SOIL CAPABILITY CLASS III W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6320	GRAZING LAND-SOIL CAPABILITY CLASS IV W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6420	GRAZING LAND-SOIL CAPABILITY CLASS V W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6520	SOIL CAPABILITY CLASS VI WITH BUILDINGS O/T RES	HC 0.08 LIGHT HAZARD
6620	ORCHARD GROVES – ALL GROVES W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6650	ORCHARD GROVE-PT GROVE & PT NOT PLANTED W/BLDG	HC 0.08 LIGHT HAZARD
6670	COMBIN. – PT ORCHARD GROVE & PT PASTURE W/BLDG	HC 0.08 LIGHT HAZARD
6692	MIXED TROPICAL FRUITS W/BUILDINGS O/T RES	HC 0.08 LIGHT HAZARD
6700	POULTRY FARMS	HC 0.08 LIGHT HAZARD
6720	TROPICAL FISH FARMS	HC 0.08 LIGHT HAZARD
6730	BEE (HONEY) FARMS	HC 0.08 LIGHT HAZARD
6800	DAIRIES-WITH BUILDINGS OTHER THAN RESIDENCE	HC 0.08 LIGHT HAZARD
6920	NURSERY W/BUILDING OTHER THAN RESIDENCE	HC 0.08 LIGHT HAZARD
7200	SCHOOL – PRIVATE	HC 0.08 LIGHT HAZARD
7210	SCHOOL – PRIVATE CHURCH OWNED	HC 0.08 LIGHT HAZARD
7220	COLLEGE –PRIVATE	HC 0.08 LIGHT HAZARD
7230	FRATERNITY OR SORORITY HOME	HC 0.08 LIGHT HAZARD
7300	HOSPITAL –GENERAL-PRIVATELY OWNED	HC 0.08 LIGHT HAZARD
7400	HOME FOR THE AGED	HC 0.08 LIGHT HAZARD
7500	ASSISTED CARE LIVING FACILITY	HC 0.08 LIGHT HAZARD
7510	CHILDRENS HOME	HC 0.08 LIGHT HAZARD
7515	NON-PROFIT OR CHARITABLE SERVICES	HC 0.08 LIGHT HAZARD
7600	MORTUARY	HC 0.08 LIGHT HAZARD
7610	CEMETERY	HC 0.08 LIGHT HAZARD
7620	CREMATORIUM	HC 0.18 ORDINARY HAZD GRP 2
7700	CLUBS LODGES AND UNION HALLS	HC 0.08 LIGHT HAZARD
7800	GYMNASIUM	HC 0.08 LIGHT HAZARD
7820	LIBRARY	HC 0.08 LIGHT HAZARD
7841	CONVALESCENT HOME (NURSING HOME)	HC 0.08 LIGHT HAZARD
8500	HOSPITAL	HC 0.08 LIGHT HAZARD
9100	UTILITY – GAS COMPANIES – IMPROVED	HC 0.08 LIGHT HAZARD
9120	UTILITY – ELECTRIC COMPANIES – IMPROVED	HC 0.08 LIGHT HAZARD
9140	UTILITY – TEL AND TEL – IMPROVED	HC 0.08 LIGHT HAZARD
9465	IMPROVEMENT – NOT SUITABLE FOR ANY OTHER CODE	HC 0.08 LIGHT HAZARD

EXEMPT PROPERTIES:

0432 CONDO-TRANSFERABLE LIMITED COMMON ELEMENT
7100 CHURCH
7211 CHURCH OWNED EDUCATIONAL BUILDING
7310 CLINIC
7810 FIRE STATION
8110 MILITARY-IMPROVED LAND
8300 SCHOOL – PUBLIC – IMPROVED PARCELS
8400 COLLEGE
8610 COUNTY OWNED LAND – IMPROVED
8620 UTILITY DIVISION PROPERTIES
8640 COUNTY AGENCY OTHER THAN BOCC – IMPROVED
8660 HOUSING AUTHORITY – IMPROVED
8680 CANAVERAL PORT AUTHORITY – IMPROVED
8710 STATE OWNED LAND – IMPROVED
8810 FEDERAL OWNED LAND – IMPROVED
8910 MUNICIPAL OWNED LAND –IMPROVED
9010 LEASED COUNTY/CITY PROPERTY-IMPROVED
9170 WATER AND SEWER SERVICE
9180 PIPELINE
9190 CANAL
9300 VACANT SUBSURFACE RIGHTS
9400 RIGHT OF WAY STREET, ROAD, ETC – PUBLIC
9410 RIGHT OF WAY STREET, ROAD, ETC – PRIVATE
9499 ASSESSMENT ARREARS
9500 RIVERS AND LAKES
9510 SUBMERGED LANDS
9600 WASTE LAND
9610 VACANT MARSH
9620 VACANT SAND DUNE
9630 SWAMP
9800 CENTRALLY ASSESSED

VACANT LAND AND MANAGED VACANT AGRICULTURAL PROPERTIES

0006	VACANT – LESS THAN 5 ACRES – NOT COVERED BY ANOTHER CODE – NOT GOVERNMENT OWNED
0007	VACANT RESIDENTIAL LAND (MULTI-FAMILY, PLATTED)
0008	VACANT RESIDENTIAL LAND (MULTI-FAMILY, UNPLATTED) – LESS THAN 5 ACRES
0009	VACANT RESIDENTIAL LAND (SINGLE FAMILY, UNPLATTED) – LESS THAN 5 ACRES
0010	VACANT RESIDENTIAL LAND (SINGLE FAMILY, PLATTED)
0020	VACANT MOBILE HOME SITE (PLATTED)
0021	VACANT MOBILE HOME SITE (UNPLATTED)
0903	VACANT RESIDENTIAL COMMON AREA
0040	VACANT CONDOMINIUM UNIT – LAND
0050	VACANT CO-OP LAND
0051	VACANT CO-OP WITH UTILITIES
0132	RESIDENTIAL RELATED AMENITIES
0949	NON-TAXABLE CONDOMINIUM COMMON AREA
1000	VACANT COMMERCIAL LAND
1033	VACANT COMMERCIAL COMMON AREA
4000	VACANT INDUSTRIAL LAND
5100	VACANT CROP LAND – SOIL CAPABILITY CLASS I
5200	VACANT CROP LAND – SOIL CAPABILITY CLASS II
5300	VACANT CROP LAND – SOIL CAPABILITY CLASS III
5400	VACANT TIMBERLAND – SLASH PINE INDEX 90 AND ABOVE
5500	VACANT TIMBERLAND – SLASH PINE INDEX 80 TO 89
5600	VACANT TIMBERLAND – SLASH PINE INDEX 70 TO 79
5700	VACANT TIMBERLAND – SLASH PINE INDEX 60 TO 69
5800	VACANT TIMBERLAND – SLASH PINE INDEX 50 TO 59
5900	VACANT TIMBERLAND – NOT CLASSIFIED BY SITE INDEX TO PINES
6000	VACANT GRAZING LAND – SOIL CAPABILITY CLASS I
6100	VACANT GRAZING LAND – SOIL CAPABILITY CLASS II
6200	VACANT GRAZING LAND – SOIL CAPABILITY CLASS III
6300	VACANT GRAZING LAND – SOIL CAPABILITY CLASS IV
6400	VACANT GRAZING LAND – SOIL CAPABILITY CLASS V
6500	VACANT GRAZING LAND – SOIL CAPABILITY CLASS VI
6600	VACANT ORCHARD GROVES – ALL GROVES
6630	VACANT ORCHARD GROVES – PART GROVE, PART NOT PLANTED
6660	VACANT COMBINATION – PART ORCHARD GROVES AND PART PASTURE LAND
6690	VACANT MIXED TROPICAL FRUITS

6710	RABBIT FARM
6820	VACANT FEED LOT
6900	VACANT NURSERY
7000	VACANT LAND – INSTITUTIONAL
8000	VACANT MILITARY – LAND
8010	VACANT SCHOOL (PUBLICLY OWNED)
8020	VACANT COUNTY OWNED LAND (DOES NOT QUALIFY IN ANOTHER CODE)
8030	VACANT BREVARD COUNTY-OWNED (AGENCY OTHER THAN BOARD OF COUNTY COMMISSIONERS)
8040	VACANT HOUSING AUTHORITY
8050	VACANT CANAVERAL PORT AUTHORITY
8060	VACANT STATE OWNED LAND (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8070	VACANT FEDERALLY OWNED LAND (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8080	VACANT MUNICIPALLY OWNED LAND (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8090	VACANT MELBOURNE AIRPORT AUTHORITY
8200	FOREST, PARK, RECREATIONAL AREA
8210	VACANT RECREATIONAL AREA (GOVERNMENTAL)
8930	MELBOURNE AIRPORT AUTHORITY
9000	VACANT LEASED COUNTY/CITY PROPERTY
9105	LOCALLY ASSESSED RAILROAD PROPERTY
9110	VACANT UTILITY (GAS COMPANY)
9130	VACANT UTILITY (ELECTRIC COMPANY)
9150	VACANT UTILITY (TELEPHONE/TELEGRAPH)
9700	VACANT RECREATIONAL OR PARKLAND
9900	VACANT ACREAGE – 5 ACRES OR MORE, NOT COVERED BY ANOTHER CODE
9908	VACANT RESIDENTIAL LAND (MULTI-FAMILY, UNPLATTED) – 5 ACRES OR MORE
9909	VACANT RESIDENTIAL LAND (SINGLE-FAMILY, UNPLATTED) – 5 ACRES OR MORE
9910	VACANT SITE APPROVED FOR CELLULAR TOWER
9920	VACANT AGRICULTURAL ZONED LAND
9930	VACANT SITE APPROVED FOR BILLBOARD
9990	NON TAXABLE CONDOMINIUM COMMON AREA

RESOLUTION NO. 2019-149

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RATIFYING, CONFIRMING, AND CERTIFYING THE ANNUAL FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT ROLL FOR THE COUNTY FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND FORWARDING THE SAME TO THE TAX COLLECTOR'S OFFICE FOR COLLECTION IN THE SAME MANNER AS AD VALOREM TAXES ARE COLLECTED.

WHEREAS, Florida Statutes, Section 197.3632 grants the Board of County Commissioners the power to utilize the Uniform Method for collecting special non-ad valorem assessments; and

WHEREAS, on May 22, 2018, the Board of County Commissioners adopted Resolution No. 18-079, adjusting the Fire Services Special Assessment Rate within the benefit area by an increase of six percent in Fiscal Year 2018-2019, followed by an annual rate increase equal to the Consumer Price Index (CPI) or three percent, whichever is lower, until a 15 percent (15%) increase over the Fiscal Year 2018 rate is achieved; and

WHEREAS, the annual rate increase to the fire services non-ad valorem special assessment for Fiscal Year 2019-2020 will be the Consumer Price Index of 2.443 percent; and

WHEREAS, by September 15 of each year, the Board of County Commissioners shall review the rolls for conformity with the non-ad valorem special assessment rates and make any changes or additions as necessary to conform the rolls to the rates; and

WHEREAS, upon completion of the review, the Board of County Commissioners or its designee shall ratify, confirm, and certify a non-ad valorem assessment roll to the Tax Collector; and

WHEREAS, the annual Fire Service Non-Ad Valorem Assessment Roll has been prepared, a summary of which is attached and made a part of this Resolution by reference; and

WHEREAS, the Brevard County Board of County Commissioners is satisfied that the annual Fire Service Non-Ad Valorem Assessment Roll has been prepared in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on May 22, 2018; and

NOW, THEREFORE, BE IT RESOLVED by the Brevard County Board of County Commissioners:

1. The Board of County Commissioners of Brevard County, Florida, certifies, ratifies and confirms that the Fire Service Non-Ad Valorem Assessment Roll for County fiscal year beginning October 1, 2019, is in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on May 22, 2018 and September 12, 2019.

2. The Board of County Commissioners of Brevard County, Florida, hereby certifies, ratifies and confirms such Fire Service Non-Ad Valorem Assessment Roll as certified on a compatible electronic medium to the Tax Collector. The Tax Collector shall collect such Fire Service Non-Ad Valorem Assessment in the same manner as ad valorem taxes are collected.

3. A certified copy of this Resolution shall be delivered to the Tax Collector of Brevard County, Florida.

Done and Adopted in regular session by the Brevard County Board of County Commissioners, this 12 day of September, 2019.

ATTEST:

By: _____

Scott Ellis, Clerk

**BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA**

By: _____

Kristine Isardi, Chair

As approved by the Board on:
September 12, 2019

Reviewed for legal form and content:
