

RESOLUTION NO. 1031

1  
2  
3 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF  
4 LIGHTHOUSE POINT, FLORIDA, RELATING TO THE PROVISION  
5 OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN  
6 THE CITY OF LIGHTHOUSE POINT, FLORIDA; DESCRIBING THE  
7 METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS  
8 AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF  
9 LIGHTHOUSE POINT; DIRECTING THE PREPARATION OF AN  
10 ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND  
11 DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING  
12 FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING  
13 FOR AN EFFECTIVE DATE.  
14

15 WHEREAS, the City Commission of the City of Lighthouse Point has decided to  
16 implement a Fire Protection Special Assessment to fund a portion of the costs of providing  
17 Fire Protection Services to real property located within the City

18 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF  
19 THE CITY OF LIGHTHOUSE POINT, THAT:

20 Section 1. Authority. This Resolution is adopted pursuant to the provisions of  
21 Ordinance 720, §166.021 and §166.041, Florida Statutes, and other applicable provisions  
22 of law.

23 Section 2. Purpose and Definitions. This Resolution constitutes the Initial  
24 Assessment Resolution as defined in Ordinance No. 720 (the "Ordinance"). All capitalized  
25 words and terms not otherwise defined herein shall have the meanings set forth in the  
26 Ordinance. Unless the context indicates otherwise, words imparting the singular number,  
27 include the plural number, and vice versa. As used in this Resolution, the following terms  
28 shall have the following meanings, unless the context hereof otherwise requires.

1           **"Building Area"** means the adjusted area of a Building expressed in square feet and  
2 reflected on the Tax Roll or, in the event such information is not reflected or determined  
3 not to be accurately reflected on the Tax Roll, the area determined by the City.

4           **"Code Descriptions"** means the code descriptions listed in the Fixed Property Use  
5 Codes and the code descriptions listed in the Improvement Codes.

6           **"Commercial Property"** means those Tax Parcels with a Code Description  
7 designated as "Commercial" in the Improvement Codes, as indicated in Appendix "A".

8           **"Cost Apportionment"** means the apportionment of the Fire Protection Assessed  
9 Cost among all Property Use Categories according to the Demand Percentages established  
10 pursuant to the apportionment methodology described in Section 6 of this Initial  
11 Assessment Resolution.

12           **"Demand Percentage"** means the percentage of demand for the Fire Protection  
13 Services, facilities, or programs attributable to each Property Use Category determined by  
14 analyzing the historical demand for fire protection services as reflected in Incident Reports  
15 in the State Database under the methodology described in Section 6 of this Initial  
16 Assessment Resolution.

17           **"DOR Code"** means property use code established in Rule 12D-8.008, Florida  
18 Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City.

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

1           **"Estimated Fire Protection Assessment Rate Schedule"** means that rate schedule  
2 attached hereto as Appendix C and hereby incorporated herein by reference, specifying the  
3 Fire Protection Assessed Costs determined in Section 8 of this Initial Assessment  
4 Resolution and the estimated Fire Protection Assessments established in Section 8 of this  
5 Initial Assessment Resolution.

6           **"Fixed Property Use Codes"** mean the property use codes used by NFIRS as  
7 specified in Appendix "B" attached hereto and incorporated herein by reference.

8           **"Improvement Codes"** mean the building use codes assigned by the Property  
9 Appraiser to Tax Parcels within the City as specified in Appendix "A" attached hereto and  
10 incorporated herein by reference.

11           **"Incident Report"** means an individual report filed with the Florida State Fire  
12 Marshal under NFIRS.

13           **"Institutional Property"** means those Tax Parcels with a Code Description  
14 designated as "Institutional" in the Improvement Codes specified in Appendix "A".

15           **"Mixed Use Property"** means a Tax Parcel that contains Buildings whose use  
16 descriptions are capable of assignment under a Code Description in the Improvement Code  
17 in more than one Property Use Category.

18           **"Multi-Family Residential Property"** means those Tax Parcels with a Code  
19 Description designated as "Multi-Family Residential" in the Improvement Code specified  
20 in Appendix "A".

21           **"NFIRS"** means the National Fire incident Reporting System developed by the  
22 Federal Emergency Management Agency, United States Fire Administration, and used by  
23 the State Fire Marshall.

1           **"Non-Residential Property"** means, collectively, Commercial Property,  
2 Industrial/Warehouse Property, and Institutional Property.

3           **"Parcel Apportionment"** means the further apportionment of the Fire Protection  
4 Assessed Cost allocated to each Property Use category by the Cost Apportionment among  
5 the Tax Parcels under the methodology established in Section 7 of this Initial Assessment  
6 Resolution.

7           **"Property Use Categories"** means collectively, Residential Property and all  
8 categories of Non-Residential Property.

9           **"Residential Property"** means those Tax Parcels with a condominium use under  
10 the DOR Codes together with those Tax Parcels with a Code Description designated as  
11 "Residential" in the Improvement Codes specified in Appendix "A".

12           **"Single-Family Residential Property"** means those Tax Parcels with a Code  
13 Description designated as "Single-Family Residential" in the Improvement Codes specified  
14 in Appendix "A".

15           **"State Database"** means the incident data specific to the City derived from the  
16 NFIRS Incident Reports maintained by the Florida State Fire Marshal.

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

19           Section 3. Provision and Funding of Fire Protection Services.

20           (A) Upon the imposition of Fire Protection Assessments for the protection  
21 services, facilities, or programs against Assessed Property located within the City, the City  
22 shall provide fire protection services to such Assessed Property. A portion of the cost to  
23 provide such fire protection services, facilities, or programs shall be funded from proceeds

1 of the Fire Protection Assessments. The remaining cost required to provide fire protection  
2 services, facilities, and programs shall be funded by available City revenues other than  
3 Fire Protection Assessment proceeds.

4 (B) It is hereby ascertained, determined, and declared that each parcel of  
5 Assessed Property located within the City will be benefitted by the City's provision of fire  
6 protection services, facilities, and programs in an amount not less than the Fire Protection  
7 Assessment imposed against such parcel, computed in the manner set forth in this Initial  
8 Assessment Resolution.

9 Section 4. Imposition and Computation of Fire Protection Assessments. Fire  
10 Protection Assessments shall be imposed against all Tax Parcels within the Property Use  
11 Categories. Fire Protection Assessments shall be computed in the manner set forth in this  
12 Initial Assessment resolution.

13 Section 5. Legislative Determinations of Special Benefit and Fair  
14 Apportionment. It is hereby ascertained and declared and that the Fire Protection Assessed  
15 Cost provide a special benefit to the Assessed Property based upon the following  
16 legislative determinations.

#### 17 **General**

18 (A) Upon the adoption of this Initial Assessment Resolution, the legislative  
19 determinations of special benefit ascertained and declared within the Ordinance are hereby  
20 ratified and confirmed.

21 (B) It is fair and reasonable to use the Improvement Codes and the DOR Codes  
22 for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll  
23 database employing the use of such property use codes is the most comprehensive,

1 accurate, and reliable information readily available to determine the property use and  
2 Building Area for improved property within the City, and (2) the Tax Roll database within  
3 such property use codes is maintained by the Property Appraiser and is thus consistent  
4 with parcel designations on the Tax Roll which compatibility permits the development of  
5 an Assessment Roll in conformity with the requirements of the Uniform Method of  
6 Collection.

7 (C) The data available in the Improvement Codes is more useful and accurate  
8 to determine Building Area than the data maintained in the DOR Code because (1) the data  
9 maintained in the Improvement Codes reveals the existence of a Building with a different  
10 use than the use described on the DOR Code, and (2) the Improvement Codes represent  
11 records maintained by the Property Appraiser with the most information relative to  
12 Building Area regardless of property use.

### 13 **Cost Apportionment**

14 (D) Apportioning Fire Protection Assessed Costs among classifications of  
15 improved property based upon historical demand for fire protection services is fair and  
16 reasonable and proportional to the special benefit received.

17 (E) The historical demand for fire protection services was generated through an  
18 analysis of Incident Reports over the calendar years 1995, 1996, and 1997. The Incident  
19 Reports are the most reliable data available to determine the potential demand for fire  
20 protection services to determine the benefit to real property within the City from the  
21 availability of fire protection services.

22 Every Incident Report, totalling 4040 over the three year period of time, was  
23 allocated to each category of use, or was allocated to certain types of calls which were

1 excluded from assignment to specific categories of property. Such exemptions included  
2 Non-Specific Calls, Special Property, and Mutual Aid Calls, as indicated in Section 1 of  
3 the City of Lighthouse Point's Non-Ad Valorem Fire Protection Special Assessment Study  
4 dated 1998-99.

5 One hundred percent of the non-exempt calls over the calendar years 1995, 1996,  
6 and 1997 were allocated to the individual properties that actually required the service.  
7 These properties were then categorized into applicable property categories to calculate  
8 historical demand percentages for each category. Because each and every call over the  
9 years 1995, 1996, and 1997 were accounted for and allocated to specific properties, the  
10 actual demand percentages for fire protection services were determined without the need  
11 for statistical extrapolation or projections. The Demand Percentages for the applicable  
12 categories of property within the City were very consistent over the three calendar year  
13 period of time. These demand percentages provide the best information as to potential and  
14 expected demand percentages for the fiscal year commencing on October 1, 1998.  
15 Therefore, the use of the Demand Percentages determined by an examination of the  
16 Incident Reports and the actual allocation of services is a fair and reasonable method to  
17 apportion the Fire Protection Assessment among property use categories.

18 (F) As a result of the urbanized character of the City, the suppression of fire  
19 on vacant property primarily benefits the Buildings within the adjacent improved property  
20 by the containment of the spread of fire rather than the preservation of the vacant  
21 property. Therefore, it is fair and reasonable not to apportion any of the Fire Protection  
22 Assessed Costs to vacant property and the Incident Reports documenting historical fire

1 services provided to vacant property were thus omitted from the Demand Percentage  
2 calculation.

3 (G) It is fair and reasonable to omit from the Demand Percentage calculation the  
4 Incident Reports documenting fire protection services provided to property uses that do not  
5 contain a Building. The number of Incident Reports documenting fire services provided  
6 to such non-specific property uses or to vacant property are not of sufficient numbers to  
7 affect the existence of a statistically significant number of Incident Reports documenting  
8 fire protection services provided to Assessed Property with the Property Use Categories  
9 for which the Demand Percentages were determined.

#### 10 **Residential Parcel Apportionment**

11 (H) The size or the value of the Residential Property does not determine the  
12 scope of the required fire protection response by the City's Fire Department. The  
13 potential demand for fire protection services is driven by the existence of a Dwelling Unit.

14 (I) Apportioning the Fire Protection Assessed Costs for fire protection services  
15 attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost  
16 inefficiency and unnecessary administration, and is a fair and reasonable method of Parcel  
17 Apportionment based upon historical call data.

#### 18 **Non-Residential Parcel Apportionment**

19 (J) The risk of loss and the demand of fire protection service availability is  
20 substantially the same for Buildings below a certain minimum size. Because the value and  
21 anticipated occupancy of non-residential Buildings below a certain minimum size is less,  
22 it is fair, reasonable and equitable to provide a lesser assessment burden on improved



1 property containing such Buildings by the creation of specific Building Area classification  
2 ranges for such parcels.

3 (K) The separation of improved Non-Residential Property into Building Area  
4 classification ranges is fair and reasonable for the purposes of Parcel Apportionment  
5 because: (1) the absence of a need for precise square footage data within the ad valorem  
6 tax records maintained by the Property Appraiser renders it inefficient to use actual  
7 Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the  
8 administrative expense and complexity created by an on-site inspection to determine the  
9 actual Building Area within each improved parcel assessed is impractical; (3) the demand  
10 for fire protection service availability is not precisely determined or measured by the actual  
11 Building Area within benefitted parcels; and (4) the classification of parcels within  
12 Building Area classification ranges is a fair and reasonable method to classify benefitted  
13 parcels and to apportion costs among benefitted parcels that create similar demand for the  
14 availability of fire protection services.

15 (L) The demand for the availability of fire protection services diminishes at the  
16 outer limit of Building size since a fire occurring in a structure greater than a certain size  
17 may not be capable of being suppressed, and the fire control activities under such  
18 circumstances are directed to avoid the spread of the fire event to adjacent Buildings.  
19 Therefore, it is fair and reasonable to place a cap on the Building Area classification of  
20 benefitted parcels within Non-Residential Property.

21 (M) Institutional and Government Property whose use is exempt from ad valorem  
22 taxation under Florida law provides facilities and uses to the ownership, occupants,  
23 membership, as well as the public in general that otherwise might be required to be

1 provided by the City and such uses thereof serve a public purpose and provide a public  
2 benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments  
3 upon such parcels of Institutional Property and Government Property whose use is exempt  
4 from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessment  
5 shall be imposed upon a parcel of Institutional or Government Property whose use is  
6 wholly exempt from ad valorem taxation under Florida law.

7 Section 6. Cost Apportionment Methodology

8 (A) To correlate the Property Use Categories with the State Database, the Code  
9 Descriptions within the Fixed Property Use Codes similar to Code Descriptions within the  
10 Improvement Codes that were used to determine the Property Use Categories were  
11 identified. Appendix "A" contains a designation of Code Descriptions by Property Use  
12 Category with the Improvement Codes and Appendix "B" contains a designation of Code  
13 Descriptions by Property Use Category with the Fixed Property Use Codes. Such  
14 correlation between Code Descriptions by Property Use category between the Fixed  
15 Property Use Codes and the Improvement Codes is necessary to allocate the historical  
16 demand for fire protection services as reflected by the Incident Reports for Tax Parcels  
17 on the Tax Roll within the Property Use Categories.

18 (B) Based upon such correlation by Property Use Category between the Code  
19 Descriptions in the Fixed Property Use Codes and the Code Descriptions in the  
20 Improvement Codes, the number of Incident Reports actually filed on an annual basis were  
21 determined for each Property Use Category. A Demand Percentage was then determined  
22 for each Property Use Category by calculating the percentage that Incident Reports

1 allocated to each Property Use Category, bear to the total number of Incident Reports  
2 documented for all Property Use Categories within the sampling period.

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

6 Section 7. Parcel Apportionment Methodology.

7 (A) The apportionment among Tax Parcels of that portion of the Fire Protection  
8 Assessed Costs apportioned to each Property Use Category under the Cost Apportionment  
9 shall be consistent with the Parcel Apportionment methodology described and determined  
10 in Appendix D, which Parcel Apportionment methodology is hereby approved, adopted,  
11 and incorporated into this Initial Assessment Resolution by reference.

12 (B) It is hereby acknowledged that the Parcel Apportionment methodology  
13 described and determined in Appendix D is to be applied in the calculation of the estimated  
14 Fire Protection Assessment rates established in Section 8 of this Initial Assessment  
15 Resolution.

16 Section 8. Determination of Fire Protection Assessed Costs; Established of  
17 Initial Fire Protection Assessments.

18 (A) The Fire Protection Assessed Costs to be assessed and apportioned among  
19 benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for  
20 the Fiscal Year commencing October 1, 1998, is the amount determined in the Estimated  
21 Fire Protection Assessment Rate Schedule. The approval of the Estimated Fire Protection  
22 Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines  
23 the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year

1 budget for fire protection services, facilities, and programs shall be funded from available  
2 City revenue other than Fire Protection Assessment proceeds.

3 (B) The estimated Fire Protection Assessments specified in the Estimated Fire  
4 Protection Assessment Rate Schedule are hereby established to fund the specified Fire  
5 Protection Assessed Costs determined to be assessed in the Fiscal Year commencing  
6 October 1, 1998.

7 (C) The estimated Fire Protection Assessments established in this Initial  
8 Assessment Resolution shall be the estimated assessment rates applied by the Mayor, or  
9 his or her designee, in the preparation of the preliminary Assessment Roll for the Fiscal  
10 Year commencing October 1, 1998, as provided in Section 9 of this Initial Assessment  
11 Resolution.

12 Section 9. Assessment Roll.

13 (A) The Mayor, or his or her designee, is hereby directed to prepare, or cause  
14 to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October  
15 1, 1998, in the manner provided in the Ordinance. The Assessment Roll shall include all  
16 Tax Parcels within the Property Use Categories. The Assessment Coordinator shall  
17 apportion the estimated Fire Protection Assessed Cost to be recovered through Fire  
18 Protection Assessments in the manner set forth in this Initial Assessment Resolution. A  
19 copy of this Initial Assessment Resolution, documentation related to the estimated amount  
20 of the Fire Protection Assessed Cost to be recovered through the imposition of Fire  
21 Protection Assessments, and the preliminary Assessment Roll shall be maintained on file  
22 in the office of the City Clerk and open to public inspection. The foregoing shall not be  
23 construed to require that a preliminary Assessment Roll be in printed form if the amount

1 of the Fire Protection Assessment for each parcel of property can be determined by the  
2 use of a computer terminal available to the public.

3 (B) It is hereby ascertained, determined, and declared that the method of  
4 determining the Fire Protection Assessments for fire protection services as set forth in this  
5 Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire  
6 Protection Assessed Cost among parcels of Assessed Property located within the City.

7 Section 10. Authorization of Public Hearing. There is hereby established a  
8 public hearing to be held at 7:30 p.m., on September 14, 1998, in City Commission  
9 Chambers, 2200 N.E. 38th Street, Lighthouse Point, Florida 33064, at which time the  
10 City Commission will receive and consider any comments on the Fire Protection  
11 Assessments from the public and affected property owners and consider imposing Fire  
12 Protection Assessments and collecting such assessments on the same bill as ad valorem  
13 taxes.

14 Section 11. Notice by Publication. The Mayor, or his or her designee, shall  
15 publish a notice of the public hearing authorized by Section 10 hereof, in the manner and  
16 time provided within the Ordinance. The notice shall be published no later than August  
17 24, 1998, in substantially the form attached hereto as Appendix E.

18 Section 12. Notice by Mail. The Mayor, or his or her designee shall ensure that  
19 proper and timely notice is provided to the Owners of Assessed Property through use of the  
20 TRIM notices forwarded by the Property Appraiser's Office to Property Owners within  
21 the City in a manner consistent with the requirements of the Ordinance.

1            Section 13. Application of Assessment Proceeds. Proceeds derived by the City  
2 from the Fire Protection Assessments will be utilized for the provision of fire protection  
3 services, facilities, and programs.

4            Section 14. Conflict. All resolutions or parts of resolutions in conflict herewith  
5 are hereby repealed to the extent of such conflict.

6            Section 15. Severability. If any clause, section, other part or application of this  
7 Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid,  
8 in part or application, it shall not affect the validity of the remaining portions or  
9 applications of this Resolution.

10           Section 16. Effective Date. This Resolution shall become effective immediately  
11 upon its passage and adoption.

12           **PASSED AND ADOPTED BY THE CITY COMMISSION OF THE**  
13           **CITY OF LIGHTHOUSE POINT, FLORIDA, THIS 14 DAY OF**  
14           **July, 1998.**

15           ATTEST:

16             
17           \_\_\_\_\_  
18           CITY CLERK

19             
20           \_\_\_\_\_  
21           MAYOR

22           APPROVED AS TO FORM:

23             
                 \_\_\_\_\_  
                 CITY ATTORNEY

**APPENDIX A**

**IMPROVEMENT CODES**

# APPENDIX A

## IMPROVEMENT CODES

Property Use Category	Code Description	
	Improvement Code	Property Use

### COMMERCIAL

103	Motels
104	Hotels combined with stores, office, etc.
199	Combination Uses
200	Row Stores - 2 or more units
201	Shopping Centers Regional
202	Department Stores
203	Restaurants
204	Bars
205	Sales Display Rooms
206	Single Bldg. (Misc. types not included in other codes)
207	Food Stores (Chain or large private)
208	Lumber yards
209	Store + Office (1-2 stories)
211	Shopping Centers Community
212	Shopping Centers Neighborhood
213	Restaurants Franchise
299	Combination Uses



Property Use Category	Code Description	
	Improvement Code	Property Use

**COMMERCIAL**

300	Office Building
301	Banks
302	Medical - Doctor or Dentist, Office or small hospital clinic
303	Veterinarian Office or small animal hospital, clinic, kennels
304	Post Office - Non Ex.
305	Funeral Homes
310	Office Building Hi-rise 5-story +
399	Combination Uses
400	Service Stations
401	Car Agency, New or Used
402	Garages - repair, car wash, etc.
404	Bus Terminals
406	Airports - private
407	Marinas (boats, storage, sales, yards, etc.)
408	Tire store - new or recap
409	Gasoline storage
499	Combination Uses
600	Bowling Lanes, Skating
601	Theaters, including drive-ins

Property Use Category	Code Description	
	Improvement Code	Property Use

**COMMERCIAL**

- |     |  |
|-----|--|
| 602 | Racing - horses, dogs, harness, Ja Alai, etc.  |
| 603 | Golf courses, miniature                        |
| 604 | Clubs - non-exempt (large, yacht, night clubs) |
| 608 | Amusement Park                                 |
| 699 | Combination Uses                               |
| 708 | Marinas  |
| 902 | Agriculture Buildings                          |

Property Use Category	Code Description	
	Improvement Code	Property Use

**INSTITUTIONAL**

605	Club - exempt
608	Club & lodges (Civic, Youth, Community-type, Recreation)
700	Municipal
701	County or State, other than BPI
702	BPI
703	U.S. Government
704	Medical (private hospitals, nursing and convalescent homes)
706	Schools - private, day nursery
707	Religious
709	FL. Lauderdale/Hollywood International Airport
710	Port Everglades
711	Flood Control District
713	Tumpike Authority
714	F.I.N.D.
799	Combination Uses

Property Use Category	Code Description	
	Improvement Code	Property Use

**RESIDENTIAL**

- |     |  |
|-----|--|
| 001 | Single family residence                                |
| 003 | Residential on Farm                                    |
| 099 | Combination Uses                                       |
| 100 | Apartments   |
| 101 | Apartments or Res. (combined with stores, offices)     |
| 102 | Garage Apts., Guest House on Residence, 2 res. or more |
| 105 | Co-op Apartments                                       |
| 106 | Trailer Parks  |
| 107 | Trailers on individually owned land                    |
| 108 | Group buildings (Farm Labor Quarters, Dairies, etc.)   |
| 110 | Hi-Rise 5 story+                                       |
| 111 | Duplexes   |

**APPENDIX B**

**FIXED PROPERTY USE CODES**

## APPENDIX B

### FIXED PROPERTY USE CODES

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
<b>COMMERCIAL</b>	110	<b>AMUSEMENT/REC</b>
	111	<b>BOWLING</b>
	112	<b>BILLIARD</b>
	113	<b>AMUSEMENT</b>
	114	<b>ICE RINK</b>
	115	<b>ROLLER RINK</b>
	116	<b>SWIMMING FACILITY</b>
	119	<b>AMUSEMENT/REC</b>
	120	<b>AMUSEMENT/REC</b>
	121	<b>BALLROOM/GYMNASIUM</b>
	122	<b>EXH/EXPO HALL</b>
	123	<b>ARENA, STADIUM</b>
	129	<b>AMUSEMENT/RECREATION</b>
	134	<b>FUNERAL PARLOR, CHAPEL</b>
	140	<b>CLUBS</b>
	142	<b>COUNTRY CLUB</b>
	143	<b>YACHT CLUB/CLUBS</b>
	149	<b>CLUBS</b>
	160	<b>EATING, DRINKING PLACES</b>
	161	<b>RESTAURANT</b>
	162	<b>NIGHTCLUB</b>
	163	<b>TAVERN</b>
	164	<b>LUNCHROOM, DRIVE-IN</b>
	169	<b>EATING, DRINKING PLACES</b>
	170	<b>PASSENGER TERMINALS</b>
171	<b>PASSENGER TERMINALS</b>	
172	<b>HELIPORT, HELISTOP</b>	
173	<b>BUS PASSENGER TERMINAL</b>	

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
COMMERCIAL		
	174	STREET LEVEL RAIL TERMINAL
	176	ELEVATED RAIL TERMINAL
	177	MARINE PASSENGER TERMINAL
	179	PASSENGER TERMINALS
	180	THEATERS, STUDIOS
	181	LEGITIMATE THEATER
	182	AUDITORIUM, CONCERT HALL
	183	MOTION-PICTURE THEATER
	185	RADIO, TV STUDIO
	186	MOTION-PICTURE STUDIO
	189	THEATERS, STUDIOS
	321	DAY CHILD-CARE CENTER
	440	HOTELS, MOTELS, INNS, LODGES
	441	LESS THAN 20 UNITS: YEAR-ROUND
	442	LESS THAN 20 UNITS: SEASONAL
	443	20 TO 99 UNITS: YEAR-ROUND
	444	20 TO 99 UNITS: SEASONAL
	445	100 OR MORE UNITS: YEAR-ROUND
	446	100 OR MORE UNITS: SEASONAL
	449	HOTELS, MOTELS, INNS, LODGES
	500	MERCANTILE PROPERTIES, OFFICES
	509	MERCANTILE PROPERTIES, OFFICES
	510	FOOD, BEVERAGE SALES
	511	SUPERMARKET
	512	MARKET, GROCERY STORE
	513	SPECIALTY FOOD STORE
	514	LIQUOR, BEVERAGE STORE
	515	CREAMERY, DAIRY STORE
	516	DELICATESSEN
	519	FOOD, BEVERAGE SALES

**APPENDIX "B"**

**AFFIDAVIT OF MAILING**

The signed version of Appendix A, executed by Jerry Renuart has been forwarded to and received by William Markham's office and is being processed.



## AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Jerry Renuart and David M. Hlay, who, after being duly sworn, depose and say:


1. Jerry Renuart, as Assessment Coordinator of the Fire Protection Assessment Program of the City of Lighthouse Point, Florida ("City"), pursuant to the authority and direction received from the Mayor and City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with section 197.3632, Florida Statutes, in conformance with Resolution No. 1031 (the "Initial Resolution").

2. David M. Hlay, is the Chief Deputy for the Broward County Property Appraiser's office.

3. The City contracted with the Broward County Property Appraiser to cause the first class mailed notice required by section 197.3632, Florida Statutes, and Ordinance No. 720, to be timely mailed in conjunction with the truth-in-millage notification required by section 200.069, Florida Statutes. An exemplary form of such notice is attached hereto. The Broward County Property Appraiser's office caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

4. On or before August 24, 1998, the Broward County Property Appraiser's office caused the above-referenced notices to be delivered to the U. S. Postal Service for mailing by First Class Mail, to each Owner of Assessed Property (as defined in the Assessment Ordinance) at the addresses then shown on the real property assessment tax roll database maintained by the Broward County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

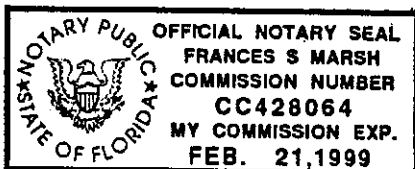
FURTHER AFFIANTS SAYETH NOT.

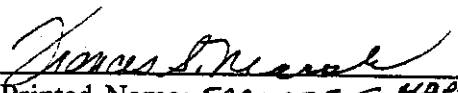
  
\_\_\_\_\_  
Jerry Renuart, affiant

\_\_\_\_\_  
David M. Hlay, affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 9th day of September, 1998 by Jerry Renuart, Assessment Coordinator, City of Lighthouse Point, Florida. He is personally known to me ~~or has produced~~ \_\_\_\_\_ as identification and did take an oath.



  
Printed Name: FRANCES S. MARSH  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No. \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_\_ day of September, 1998 by David Hlay, Chief Deputy for the Broward County Property Appraiser's office. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No. \_\_\_\_\_

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
COMMERCIAL		
	520	TEXTILE, WEARING APPAREL SALES
	521	CLOTHING STORE
	522	CLOTHING ACCESSORIES
	523	SHOE REPAIR SHOP
	524	TAILOR, DRESSMAKING SHOP
	526	DRY GOODS STORE
	529	TEXTILE, WEARING APPAREL SALES
	530	HOUSEHOLD GOODS, SALES, REPAIRS
	531	FURNITURE STORE
	532	APPLIANCE STORE
	533	HARDWARE STORE
	534	MUSIC STORE
	535	WALLPAPER, PAINT STORE
	536	RUG, FLOOR COVERING STORE
	537	FURNITURE REPAIR SHOP
	538	APPLIANCE REPAIR SHOP
	539	HOUSEHOLD GOODS SALES, REPAIRS
	540	SPECIALTY SHOPS
	541	BOOK, STATIONERY STORE
	542	NEWSSTAND, TOBACCO SHOP
	543	DRUG STORE
	544	JEWELRY STORE
	545	GIFT SHOP
	546	LEATHER GOODS SHOP
	547	FLORIST SHOP, GREENHOUSE
	548	OPTICAL GOODS SALES
	549	SPECIALTY SHOPS
	550	RECREATION, HOBBY OR HOME REPAIR
	551	HOBBY, TOY SHOP
	552	SPORTING GOODS STORE

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
COMMERCIAL	553	PHOTOGRAPHIC SALES, STUDIO
	554	GARDEN SUPPLY STORE
	555	RETAIL LUMBER SALES
	556	PET STORE, ANIMAL HOSPITAL
	557	BARBER, BEAUTY SHOP
	558	FIREWORKS SALES
	559	RECREATION, HOBBY OR HOME REPAIR
	560	PROFESSIONAL SUPPLIES, SERVICES
	561	PROFESSIONAL SUPPLY SALES
	562	TRADE SUPPLY SALES
	563	ART SUPPLY SALES
	564	SELF-SERVICE LAUNDRY/DRY CLEANING
	565	LINEN SUPPLY HOUSE
	566	LAUNDRY, DRY CLEANER PICK-UP SHOP
	567	HOME MAINTENANCE SERVICES
	568	RESTAURANT SUPPLIES, SERVICES
	569	PROFESSIONAL SUPPLIES SERVICES
	570	MOTOR VEHICLE OR BOAT SALES
	571	PUBLIC SERVICE STATION
	572	PRIVATE SERVICE STATION
	573	MOTOR VEHICLE REPAIR, PAINT SHOP
	574	MOTOR VEHICLE, TRAILER SALES
	575	MOTOR VEHICLE ACCESSORY SALES
	576	BOAT, PLEASURE CRAFT SALES
	577	MARINE SERVICE STATION
	578	CAR WASHING FACILITY
	579	MOTOR VEHICLE OR BOAT SALES
	580	GENERAL ITEM STORES
	581	DEPARTMENT STORE
	582	SMALL VARIETY STORE

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
<b>COMMERCIAL</b>		
	583	LARGE VARIETY STORE
	584	MAIL ORDER STORE
	585	MALL
	586	GENERAL ITEM STORE
	590	OFFICES
	591	GENERAL BUSINESS OFFICE
	592	BANK W/FIRST STORY BANKING FACILITY
	593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE
	594	ENGIN., ARCHITECTURAL, TECHNICAL
	595	MAILING FIRM
	599	OFFICES

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INSTITUTIONAL	130	CHURCHES/FUNERAL PARLORS
	131	CHURCH, CHAPEL
	132	RELIGIOUS EDUC, FACILITY
	133	CHURCH HALL
	139	CHURCHES/FUNERAL PARLORS
	141	CITY CLUB
	150	LIBRARIES, MUSEUMS, CRT RMS
	151	LIBRARY
	152	MUSEUM, ART GALLERY
	153	HISTORIC BLDG
	154	MEMORIAL STRUCTURE/MONUMENT
	155	COURT ROOM
	158	LEGISLATIVE HALL
	159	LIBRARIES, MUSEUMS, CRT RMS
	200	EDUCATIONAL PROPERTY
	209	EDUCATIONAL PROPERTY
	210	NON-RESIDENTIAL SCHOOLS
	211	NURSERY SCHOOL
	212	KINDERGARTEN
	213	ELEMENTARY SCHOOL
	214	JUNIOR HIGH SCHOOL
	215	HIGH SCHOOL
	219	NON-RESIDENTIAL SCHOOLS
	220	RESIDENTIAL SCHOOLS
	221	RES SCHOOL CLASSROOM BLDG
	229	RESIDENTIAL SCHOOLS
	230	TRADE, BUSINESS SCHOOLS
	231	VOCATIONAL, TRADE SCHOOL
	232	BUSINESS SCHOOL
	233	SPECIALTY SCHOOL

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INSTITUTIONAL		
	234	REHABILITATION CENTER/BY CHOICE
	239	TRADE, BUSINESS SCHOOLS
	240	COLLEGES, UNIVERSITIES
	241	COLLEGE CLASSROOM BLDG
	249	COLLEGES, UNIVERSITIES
	300	INSTITUTIONAL PROPERTY
	309	INSTITUTIONAL PROPERTY
	310	CARE OF THE AGED
	311	CARE OF THE AGED W/ NURSING
	312	CARE OF THE AGED W/OUT NURSING
	319	CARE OF THE AGED
	320	CARE OF THE YOUNG
	322	CHILDREN'S HOME, ORPHANAGE
	323	FOSTER HOME
	329	CARE OF THE YOUNG
	330	CARE OF THE SICK, INJURED
	331	HOSPITAL, HOSPITAL-TYPE INFIRMARY
	332	SANATORIUM, SANITARIUM
	334	CLINIC, CLINIC-TYPE INFIRMARY
	339	CARE OF THE SICK, INJURED
	340	CARE OF THE PHYSICALLY RESTRAINED
	341	PRISON CELL, CELL BLOCK FOR MEN
	342	PRISON CELL, CELL BLOCK FOR WOMEN
	343	JUVENILE DETENTION HOME
	344	MEN'S DETENTION CAMP
	345	POLICE STATION
	346	VOCATIONAL REHABILITATION CENTER
	349	CARE OF THE PHYSICALLY RESTRAINED
	350	CARE OF THE PHYSICALLY INCONVENIENCED
	351	INSTITUTION FOR DEAF MUTE OR BLIND

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INSTITUTIONAL	352	INSTITUTION FOR PHYSICAL REHAB
	359	CARE OF PHYSICALLY INCONVENIENCED
	360	CARE OF MENTALLY HANDICAPPED
	361	MENTAL INSTITUTION
	362	INSTITUTION FOR MENTALLY RETARDED
	369	CARE OF THE MENTALLY HANDICAPPED
	465	CONVENT, MONASTERY, RELIGIOUS
	596	POST OFFICE
	631	NATIONAL DEFENSE SITE
	696	MILITARY, NATIONAL DEFENSE STRG



Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
RESIDENTIAL	400	RESIDENTIAL PROPERTY
	408	RESIDENTIAL PROPERTY
	410	ONE-AND TWO-FAMILY DWELLING
	411	ONE-FAMILY DWELLING: YEAR-ROUND
	412	ONE-FAMILY DWELLING: SEASONAL
	414	TWO-FAMILY DWELLING: YEAR-ROUND
	418	TWO-FAMILY DWELLING: SEASONAL
	419	ONE- AND TWO-FAMILY DWELLING
	420	APARTMENTS, TENEMENTS, FLATS
	421	1 OR 2 LIVING UNITS W/BUSINESS
	422	3 THROUGH 6 UNITS
	423	7 THROUGH 20 UNITS
	424	OVER 20 UNITS
	428	APARTMENTS, TENEMENTS, FLATS
	430	ROOMING, BOARDING, LODGING
	431	3 TO 8 ROOMERS OR BOARDERS
	432	9 TO 15 ROOMERS OR BOARDERS
	439	ROOMING, BOARDING, LODGING
	460	DORMITORIES
	461	SCHOOL, COLLEGE, UNIV., DORMITORY
	462	FRATERNITY, SORORITY HOUSE
	464	MILITARY BARRACKS
	466	BUNK HOUSE, WORKER'S BARRACKS
	469	DORMITORIES
	480	HOME HOTELS
	481	LESS THAN 20 UNITS: YEAR-ROUND
	482	LESS THAN 20 UNITS: SEASONAL
	483	20 TO 99 UNITS: YEAR-ROUND
	484	20 TO 99 UNITS: SEASONAL
	485	100 OR MORE UNITS: YEAR-ROUND

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
RESIDENTIAL	488	100 OR MORE UNITS: SEASONAL
	489	HOME HOTELS
	490	OTHER RESIDENTIAL OCCUPANCIES
	499	OTHER RESIDENTIAL OCCUPANCIES

**APPENDIX C  
ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE**

**SECTION C-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS.**

The estimate Fire Protection Assessed Costs to be assessed for the Fiscal Year commencing October 1, 1998, is \$332,451.15.

**SECTION C-2. ESTIMATED FIRE PROTECTION ASSESSMENTS.** The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 1998, are hereby established as follows for the purpose of this Initial Assessment Resolution:

CATEGORY	PARCEL CLASSIFICATION	NUMBER OF UNITS	RATE/ UNIT
RESIDENTIAL	N/A	5,684	\$ 50.00
COMMERCIAL	< 1,999 SQ.FT.	14	66.33
	2,000- 3,499	21	132.67
	3,500- 4,999	17	232.17
	5,000- 9,999	18	331.67
	10,000-19,999	19	663.35
	20,000-29,999	4	1,326.70
	30,000-39,999	5	1,990.05
	40,000-49,999	0	N/A
	50,000-99,999	0	N/A
	> 100,000 SQ.FT.	1	6,633.49
NON-EXEMPT INSTITUTIONAL <sup>1</sup>	2,000-3,499 SQ.FT.	1	125.32

<sup>1</sup> As of fiscal year 1998, there was only one parcel that fell within the Institutional Category that was not exempt from Ad-Valorem Taxation and the Fire Protection Assessment. Therefore, only the Parcel Classification within which that one parcel fell is set forth herein.

## APPENDIX D

### PARCEL APPORTIONMENT METHODOLOGY

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

SECTION D-1. RESIDENTIAL PROPERTY. Calls to single-family residential, mobile home, and multi-family parcels were aggregated into one "residential" category because the number of specific parcels to each were substantially similar and did not justify a separation of such residential categories. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the demand Percentage attributable to Residential Property by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of dwelling Units located on such Tax Parcel.

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

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

(B) Separate each Tax Parcel in each of the non-residential Property Use Categories into one of the following square footage categories:

(1) Tax Parcels with a Building Area of less than 1,999 square feet;

- (2) Tax Parcels with a Building Area between 2,000 square feet and 3,499 square feet;
  - (3) Tax Parcels with a Building Area between 3,500 square feet and 4,999 square feet;
  - (4) Tax Parcels with a Building Area between 5,000 square feet and 9,999 square feet;
  - (5) Tax Parcels with a Building Area between 10,000 square feet and 19,999 square feet;
  - (6) Tax Parcels with a Building Area between 20,000 square feet and 29,999 square feet;
  - (7) Tax Parcels with a Building Area between 30,000 square feet and 39,999 square feet;
  - (8) Tax Parcels with a Building Area between 40,000 square feet and 49,999 square feet;
  - (9) Tax Parcels with a Building Area between 50,000 square feet and 99,999 square feet;
  - (10) Tax Parcels with a Building Area greater than 100,000 square feet;
- (C) As to each non-residential Property Use category, multiply the number of Tax

Parcels categorized in:

- (1) Subsection (B)(1) of this Section by 1,000 square feet;
- (2) Subsection (B)(2) of this Section by 2,000 square feet;
- (3) Subsection (B)(3) of this Section by 3,500 square feet;
- (4) Subsection (B)(4) of this Section by 5,000 square feet;
- (5) Subsection (B)(5) of this Section by 10,000 square feet;

- (6) Subsection (B)(6) of this Section by 20,000 square feet;
- (7) Subsection (B)(7) of this Section by 30,000 square feet;
- (8) Subsection (B)(8) of this Section by 40,000 square feet;
- (9) Subsection (B)(9) of this Section by 50,000 square feet;
- (10) Subsection (B)(10) of this Section by 100,000 square feet;

(D) For each non-resident Property Use category, add the products of subsections (C)(1) through (C)(10) of this Section. The sum of these products reflects an aggregate square footage area for each non-residential Property Use category to be used by the City in the computation of Fire Protection Assessments.

(E) Divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the products for each non-residential Property Use Category described in subsection (D) of this Section. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing Fire Protection Assessments on each of the respective non-residential Property Use Categories.

(F) For each of the non-residential Property Use Categories, multiply the resulting quotients from subsection (A) of this Section by each of the respective products in subsections (C)(1) through (C)(10) of this Section. The resulting products for each non-residential Property Use Category expresses a series of gross dollar amounts expected to be funded by all Tax Parcels in the respective non-residential Property Use Categories in each of the square footage categories described in subsection (B) of this Section.

(G) For each of the non-residential Property Uses Categories, divide each of the respective products of subsection (F) of this Section by the number of Tax Parcels determined to be in each of the square footage categories identified in subsection (B) of this Section. The

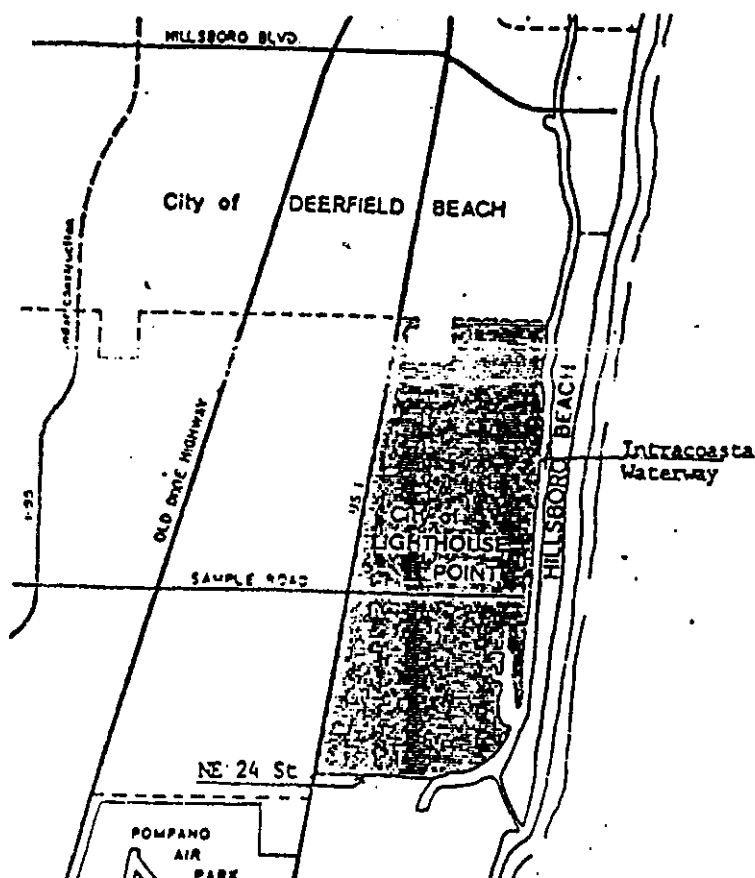
result expresses the respective dollar amounts of the Fire Protection Assessments to be imposed upon each Tax Parcel in each of the non-residential Property Use Categories.

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

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 1998



Frances S. Marsh, CMC  
City Clerk, City of Lighthouse Point, Florida

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

Notice is hereby given that the City Commission of the CITY OF LIGHTHOUSE POINT will conduct a public hearing to consider imposing fire protection special assessments for the provision of fire protection services within the City of Lighthouse Point.

The hearing will be held at 7:30 p.m. on September 14, 1998, in the City Commission Chambers, 2200 N.E. 38th Street, Lighthouse Point, Florida 33064, Florida, for the purpose



of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 435-6720 at least seven days prior to the date of the hearing.

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

CATEGORY	PARCEL CLASSIFICATION	NUMBER OF UNITS	RATE
RESIDENTIAL	N/A	5,684	\$ 50.00
COMMERCIAL	< 1,999 SQ.FT.	14	66.33
	2,000- 3,499	21	132.67
	3,500- 4,999	17	232.17
	5,000- 9,999	18	331.67
	10,000-19,999	19	663.35
	20,000-29,999	4	1,326.70
	30,000-39,999	5	1,990.05
	40,000-49,999	0	N/A
	50,000-99,999	0	N/A
	> 100,000 SQ.FT.	1	6,633.49
NON-EXEMPT INSTITUTIONAL	2,000-3,499 SQ.FT.	1	125.32

Copies of the Fire Protection Assessment Ordinance, Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 2200 N.E. 38th Street, Lighthouse Point, Florida 33064, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 1998, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Fire Department at (954) 941-2624, Monday through Friday between 9:00 a.m. and 4:00 p.m.

CITY CLERK OF LIGHTHOUSE POINT

