AGREEMENT FOR UNIFORM COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS

THIS AGREEMENT made and entered into this _____ day of _____, 2025, by and between the City of Sunrise ("City"), whose address is 10770 West Oakland Park Boulevard, Sunrise, Florida 33351 and the Honorable Abbey Ajayi, the state-constitution Tax Collector in and for the Broward County political subdivision, whose address is 115 S. Andrews Avenue, A100, Fort Lauderdale, Florida 33301 ("Tax Collector").

SECTION I
Purpose

1. The City is authorized to impose and to levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection of, non-ad valorem assessments for certain projects or improvements ("Assessments"), by Chapter 76-441, as amended, Laws of Florida, Sections 197.3631, 197.3632 and 197.3635, Florida Statutes, and rules adopted by the City, and other applicable provision of law.

2. The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall, pursuant to Section 197.3632, Florida Statutes, collect and enforce those certain non-ad valorem special assessments imposed and levied by City.

3. City acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem assessments, including the City's "Assessments," and that it is the sole responsibility and duty of the City to follow

all procedural and substantive requirements for the imposition and levy of constitutionally lienable non-ad valorem assessments, including the Assessments.

SECTION II
Term

The term of this Agreement shall commence upon execution, effective for 2025, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the City shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by January 10th of that calendar year, that the City intends to discontinue to use the uniform methodology for such Assessments using form DR-412 promulgated by the Florida Department of Revenue.

SECTION III
Duties and Responsibilities of City

The City shall:

1. Reimburse the Tax Collector for the actual costs of collection of the non-ad valorem assessments, which reimbursement amount will not exceed two (2) percent of the amount of the Assessments collected and remitted pursuant to Section 197.3632(8)(c), Florida Statutes;

2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessments by the Tax Collector under the uniform methodology, pursuant to Section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. Pay for or alternatively reimburse the Tax Collector for any separate tax bill (not the tax notice) necessitated by any subsequent inability of the Tax Collector to merge the non-ad valorem special assessment roll as certified pursuant to Section 197.3532(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.

4. Upon being billed timely, pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. Timely certify the applicable non-ad valorem assessment roll to the Tax Collector in accordance with the requirements of Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. To the extent provided by law, indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts or administrative agency against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; City shall pay for or reimburse Tax Collector for fees and costs (including attorney's fees and costs) for services rendered by the Tax Collector with regard to any such legal action.

SECTION IV
Duties of the Tax Collector

1. The Tax Collector shall take all actions legally required to collect the Assessments pursuant in accordance with Chapter 197, Florida Statutes.

2. The Tax Collector agrees to cooperate with the City in implementation of the uniform methodology for collecting Assessments pursuant to and as limited by Sections 197.3632 and 197.3635, Florida Statutes.

3. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request that the City file a corrected roll or a correction of the amount of any assessment. The City shall bear the cost of any such error or omission.

4. Tax Collector hereby agrees to accept Intent Resolution No. 15-195, Intent Resolution No. 95-251-96-A, Intent Resolution No. 95-251-96-B, Intent Resolution 829-X, and Intent Resolution No. 829-X-00-A, attached hereto and incorporated as part of this agreement as Composite Exhibit A, as required by Section 197.3632(3)(a), Florida Statutes.

SECTION VI
Miscellaneous

1. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, except in writing and signed by the parties hereto.

2. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect.

3. This Agreement shall be governed by the laws of the State of Florida.

4. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original, but all of which together will constitute but one and the same instrument.

5. Written notice shall be given to the parties at the following address, or such other place or person as each of the parties shall designate by similar notice:

a. As to Tax Collector: Hon. Abbey Ajayi
Broward County Tax Collector
115 S. Andrews Avenue, A100
Fort Lauderdale, FL 33301

With a copy to: Timothy R. Qualls, Esq.
Young Qualls, P.A.
Post Office Drawer 1833
Tallahassee, FL 32302-1833

b. As to City: Mayor Michael J. Ryan
City of Sunrise
10770 West Oakland Park Boulevard
Sunrise, FL 33351

With a copy to: Felicia M. Bravo, City Clerk
City of Sunrise
10770 West Oakland Park Boulevard
Sunrise, FL 33351

Thomas P. Moss, Esq., City Attorney
City of Sunrise
10770 West Oakland Park Boulevard
Sunrise, FL 33351

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[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:	BROWARD COUNTY TAX COLLECTOR
_____	_____
Signature	Abbey Ajayi, Tax Collector
_____	_____
Printed Name	Date

ATTEST:	CITY OF SUNRISE
_____	_____
Signature	Michael J. Ryan, Mayor
_____	_____
Printed Name	Date

CITY CLERK
CITY OF SUNRISE
15 DEC 17 PM 3:05

COMPOSITE EXHIBIT A

RESOLUTION NO. 15-195

A RESOLUTION OF CITY OF SUNRISE, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE PARKING GARAGES ASSESSMENT AREA OF THE CITY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Sunrise, Florida (the "City") has imposed non-ad valorem special assessments on certain properties located within the "Parking Garages Assessment Area" of the City in order to pay the principal of and interest on bonds previously issued to finance the cost of certain parking garages and related capital improvements (the "Special Assessments"); and

WHEREAS, the City intends to collect the Special Assessments pursuant to the uniform method for collecting non-ad valorem special assessments as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow the Special Assessments to be collected annually commencing in November 2016, in the same manner as provided for ad valorem taxes; and

WHEREAS, the City held a duly advertised public hearing prior to the adoption of this Resolution, and the proof of publication of "Notice of Intent to Use Uniform Method of Collecting Non-Ad Valorem Assessments" advising of the date of the hearing is attached hereto as Exhibit A.

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

Section 1. The foregoing Whereas clauses are hereby ratified and incorporated as the legislative intent of this Resolution.

Section 2. Commencing with the Fiscal Year beginning on October 1, 2016, and with the tax statement mailed for such Fiscal Year and continuing thereafter until discontinued by the City, the City intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, to collect the Special Assessments. Such Special Assessments are currently being levied and shall continue to be levied within the Parking Garages Assessment Area of the City. A legal description of such area subject to the Special Assessments is attached hereto as Exhibit B and incorporated by reference.

Section 3. The City hereby determines that the levy of the Special Assessments is needed to pay the principal of and interest on bonds previously issued to pay the cost of certain parking garages and related capital improvements within the Parking Garages Assessment Area of the City.

Section 4. Upon adoption, the City Clerk is hereby directed to send a copy of this Resolution by United States mail to the

Florida Department of Revenue, the Broward County Tax Collector, and the Broward County Property Appraiser by January 10, 2016.

Section 5. Effective Date. This Resolution shall be effective immediately upon its passage.

PASSED AND ADOPTED THIS 8TH DAY OF DECEMBER, 2015.

Mayor Michael J. Ryan

Authentication:

Felicia M. Bravo
City Clerk

CITY OF SUNRISE FLORIDA CORPORATE SEAL 1961 MUNICIPAL CORPORATION

MOTION: SCUOTTO
SECOND: ROSEN

KERCH: YEA
ROSEN: YEA
SCUOTTO: YEA
SOFIELD: YEA
RYAN: YEA

Approved by the City Attorney
as to Form and Legal Sufficiency.

Kimberly A. Kisslan

PLACE COPY OF LEGAL NOTICE HERE

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared *Mark Kuznitz* who on oath says that he/she *is* a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a *PUBLIC NOTICE* *in the* matter *of* *THE CITY OF SUNRISE – NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING* *appeared on* *NOVEMBER 10, 2015* *AD ID# 3732544* affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach/ Miami-Dade County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant says that he/she has neither paid, nor promised, any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper

Mark Kuznitz

Mark Kuznitz, Affiant

Sworn to and subscribed before me *on* *DECEMBER 4, 2015, A.D*

KAREN GOLDBERG
Notary Public - State of Florida
Commission # FF 904335
My Comm. Expires Nov 21, 2019
Bonded through National Notary Assn.

Karen Goldberg

Signature of Notary Public)

(Name of Notary typed, printed or stamped)

Personally Known ✓ X _____ or Produced Identification _____

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

The City of Sunrise, Florida (the "City") hereby provides notice, pursuant to section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the Parking Garages Assessment Area of the City (the legal description of which is contained in the resolution described below), to pay the principal of and interest on bonds previously issued to finance, the cost of certain parking garages and related capital improvements, commencing for the fiscal year beginning on October 1, 2016 and continuing until discontinued by the City. The City will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by section 197.3632, Florida Statutes, at a public hearing to be held at 5:00 p.m. on December 8, 2015 at the Commission Chambers, 10770 West Oakland Park Blvd., Sunrise, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy, are on file at the Clerk's office located at 10770 West Oakland Park Blvd., Sunrise, Florida. All interested persons are invited to attend.

In the event any person decides to appeal any decision by the City with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing special accommodation or an interpreter to participate in the proceeding should contact the City Commission office at (954) 746-3250 at least 48 hours prior to the meeting.

DATED this 10th day of November 2015.

City Clerk
City of Sunrise

PLACE COPY OF LEGAL NOTICE HERE

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

CITY CLERK
CITY OF SUNRISE
15 NOV 24 PM 2:57

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared ***Mark Kuznitz*** who on oath says that he/she *is* a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a ***PUBLIC NOTICE*** *In the* matter *of* ***THE CITY OF SUNRISE – NOTICE OF INTENT TO USE UNIFORM MERTHOD OF COLLECTING*** *appeared on* ***NOVEMBER 17, 2015 AD ID# 3735648*** affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach/ Miami-Dade County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant says that he/she has neither paid, nor promised, any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper

Mark Kuznitz

Mark Kuznitz, Affiant

Sworn to and subscribed before me *on* ***NOVEMBER 17, 2015, A.D***

SHELLY A. HOUCK
MY COMMISSION # FF211904
EXPIRES March 19, 2019

Shelly A Houck

Signature of Notary Public)

(Name of Notary typed, printed or stamped)

Personally Known _____X_____ or Produced Identification_____

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

DATED this 17th day of November 2015.

City Clerk
City of Sunrise

PLACE COPY OF LEGAL NOTICE HERE

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared *Mark Kuznitz* who oath says that he/she *is* a duly authorized representative of the Classifi Department of the Sun-Sentinel, daily newspaper published in Broward/Pal Beach/Miami-Dade County, Florida, that the attached copy of advertisemer being, a *PUBLIC NOTICE* *in the* matter *of* *THE CITY OF SUNRISE – INTEN TO USE UNIFORM METHOD OF COLLECTION* *appeared on* *NOVEMBER 24, 20:* *AD ID# 3732586* affiant further says that the said Sun-Sentinel is a newspap published in said Broward/Palm Beach/ Miami-Dade County, Florida, and that th said newspaper has heretofore been continuously published in said Broward/Pal Beach/Miami-Dade County, Florida, each day, and has entered as second cla matter at the post office in Fort Lauderdale, in said Broward County, Florida, for period of one year next preceding the first publication of the attached copy advertisement; and affiant says that he/she has neither paid, nor promised, ar person, firm or corporation any discount, rebate, commission or refund for th purpose of securing this advertisement for publication in said newspaper

Mark Kuznitz, Affiant

Sworn to and subscribed before me *on* *NOVEMBER 24, 2015, A.D*

SHELLY A. HOUCK
MY COMMISSION # FF211904
EXPIRES March 19, 2019
FloridaNotaryService.com

Signature of Notary Public)

(Name of Notary typed, printed or stamped)

Personally Known _____X_____ or Produced Identification_____

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

The City of Sunrise, Florida (the "City") hereby provides notice, pursuant to section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the Parking Garages Assessment Area of the City (the legal description of which is contained in the resolution described below), to pay the principal of and interest on bonds previously issued to finance, the cost of certain parking garages and related capital improvements, commencing for the fiscal year beginning on October 1, 2016 and continuing until discontinued by the City. The City will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by section 197.3632, Florida Statutes, at a public hearing to be held at 5:00 p.m. on December 8, 2015 at the Commission Chambers, 10770 West Oakland Park Blvd., Sunrise, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy, are on file at the Clerk's office located at 10770 West Oakland Park Blvd., Sunrise, Florida. All interested persons are invited to attend.

In the event any person decides to appeal any decision by the City with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing special accommodation or an interpreter to participate in the proceeding should contact the City Commission office at (954) 746-3250 at least 48 hours prior to the meeting.

DATED this 24th day of November 2015.

City Clerk
City of Sunrise

PLACE COPY OF LEGAL NOTICE HERE

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared *Mark Kuznitz* who on oath says that he/she *is* a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a *PUBLIC NOTICE in the* matter *of THE CITY SUNRISE – NOTICE OF INTENT TO USE UIFORM COLLECTING appeared on DECEMBER 1, 2015 AD ID# 3732604* affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach/ Miami-Dade County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant says that he/she has neither paid, nor promised, any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper

Mark Kuznitz, Affiant

Sworn to and subscribed before me *on DECEMBER 1, 2015, A.D*

NOREEN RUBIN
Notary Public - State of Florida
My Comm. Expires Oct 24, 2016
Commission # EE 213961
Bonded Through National Notary Assn.

Signature of Notary Public)

(Name of Notary typed, printed or stamped)

Personally Known ____X____ or Produced Identification_____

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

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In the event any person decides to appeal any decision by the City with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing special accommodation or an interpreter to participate in the proceeding should contact the City Commission office at (954) 746-3250 at least 48 hours prior to the meeting.

DATED this 1st day December 2015.

City Clerk
City of Sunrise

EXHIBIT "B"

LEGAL DESCRIPTION

SUNRISE MILLS (MLP) LIMITED PARTNERSHIP

PHASE I

PARCEL M-1 OF SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 137, AT PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, LESS AND EXCEPT THE FOLLOWING 6 PARCELS:

PARCEL 1 (ANCHOR G):

A PORTION OF PARCEL M-1 OF SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 137, AT PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF ACCESS TRACT H, OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE TO THE NORTHWEST, WHOSE RADIUS POINT BEARS NORTH 29 DEGREES 16 MINUTES 49 SECONDS WEST FROM THE LAST DESCRIBED CORNER; THENCE SOUTHWESTERLY ALONG A NORTHWESTERLY BOUNDARY OF ACCESS TRACT J, OF SAID SAWGRASS MILLS AND THE ARC OF SAID CURVE HAVING A RADIUS OF 3195.00 FEET, A CENTRAL ANGLE OF 0 DEGREES 07 MINUTES 12 SECONDS, AND AN ARC LENGTH OF 6.68 FEET; THENCE SOUTH 29 DEGREES 09 MINUTES 37 SECONDS EAST A DISTANCE OF 64.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 60 DEGREES 50 MINUTES 23 SECONDS WEST A DISTANCE OF 167.72 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTHEAST; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 1801.00 FEET, A CENTRAL ANGLE OF 1 DEGREES 35 MINUTES 21 SECONDS, AND AN ARC LENGTH OF 49.95 FEET, THE LAST TWO DESCRIBED COURSES BEING COINCIDENT WITH A NORTHWESTERLY BOUNDARY OF SAID PARCEL M-1; THENCE SOUTH 32 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 557.26 FEET; THENCE NORTH 50 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 60.44 FEET, TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTHEAST; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 185.00 FEET, A CENTRAL ANGLE OF 20 DEGREES 17 MINUTES 24 SECONDS, AN ARC LENGTH OF 65.51 FEET TO A POINT OF REVERSE CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 185.00 FEET, A CENTRAL ANGLE OF 10 DEGREES 09 MINUTES 43 SECONDS, AND AN ARC LENGTH OF 32.81 FEET TO A POINT OF TANGENCY; THENCE SOUTH 29 DEGREES 52 MINUTES 19 SECONDS EAST A DISTANCE OF 12.00 FEET; THENCE NORTH 60 DEGREES 07 MINUTES 41 SECONDS EAST A DISTANCE OF 476.17 FEET, THE LAST DESCRIBED COURSE BEING COINCIDENT WITH THE NORTHERLY BUILDING LINE, AND THE WESTERLY AND EASTERLY EXTENSIONS THEREOF, OF MALL UNIT C, BASED UPON THAT CERTAIN SITE PLAN AS PREPARED BY WESTERN DEVELOPMENT CORPORATION

LAST REVISED OCTOBER 27TH, 1989; THENCE NORTH 30 DEGREES 02 MINUTES 21 SECONDS WEST A DISTANCE OF 616.57 FEET TO A POINT ON THE ARC OF A CURVE CONCAVE TO THE NORTHWEST, WHOSE RADIUS POINT BEARS NORTH 56 DEGREES 44 MINUTES 47 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 482.00 FEET, A CENTRAL ANGLE OF 23 DEGREES 13 MINUTES 59 SECONDS, AND AN ARC LENGTH OF 195.45 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST, THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 3259.00 FEET, A CENTRAL ANGLE OF 4 DEGREES 21 MINUTES 10 SECONDS, AND AN ARC LENGTH OF 247.59 FEET TO THE POINT OF BEGINNING, THE LAST TWO DESCRIBED COURSES BEING COINCIDENT WITH A NORTHWESTERLY BOUNDARY OF SAID PARCEL M-1.

PARCEL 2:

A PORTION OF PARCEL M-1 OF SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 137, AT PAGE 13 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF ACCESS TRACT H, OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE TO THE NORTHWEST, WHOSE RADIUS POINT BEARS NORTH 29 DEGREES 16 MINUTES 49 SECONDS WEST FROM THE LAST DESCRIBED CORNER; THENCE SOUTHWESTERLY ALONG A NORTHWESTERLY BOUNDARY OF ACCESS TRACT J, OF SAID SAWGRASS MILLS AND THE ARC OF SAID CURVE HAVING A RADIUS OF 3195.00 FEET, A CENTRAL ANGLE OF 00 DEGREES 07 MINUTES 12 SECONDS AND AN ARC LENGTH OF 6.68 FEET; THENCE SOUTH 29 DEGREES 09 MINUTES 37 SECONDS EAST, ALONG A LINE RADIAL TO THE NEXT DESCRIBED CURVE A DISTANCE OF 64.00 FEET TO A POINT ON THE ARC OF A CURVE CONCAVE TO THE NORTHWEST; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 3259.00 FEET, A CENTRAL ANGLE OF 4 DEGREES 21 MINUTES 10 SECONDS AND AN ARC LENGTH OF 247.59 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 482.00 FEET, A CENTRAL ANGLE OF 37 DEGREES 18 MINUTES 31 SECONDS AND AN ARC LENGTH OF 313.86 FEET, THE LAST TWO (2) DESCRIBED COURSES BEING COINCIDENT WITH THE WESTERLY BOUNDARY OF SAID PARCEL M-1; THENCE SOUTH 70 DEGREES 49 MINUTES 18 SECONDS EAST, A DISTANCE OF 15.00 FEET TO THE POINT OF BEGINNING, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE TO THE NORTHWEST, HAVING A RADIAL BEARING OF NORTH 70 DEGREES 49 MINUTES 18 SECONDS WEST, THENCE ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 497.00 FEET, A CENTRAL ANGLE OF 10 DEGREES 56 MINUTES 33 SECONDS, AND AN ARC LENGTH OF 94.92 FEET TO A POINT OF TANGENCY; THENCE NORTH 08 DEGREES 14 MINUTES 09 SECONDS EAST, A DISTANCE OF 88.00 FEET; THENCE NORTH 59 DEGREES 57 MINUTES 39 SECONDS EAST, A DISTANCE OF 86.96 FEET; THENCE SOUTH 30 DEGREES 02 MINUTES 21

SECONDS EAST, A DISTANCE OF 708.17 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 43.10 FEET; THENCE NORTH 33 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 8.45 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 224.40 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 66.67 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 20.00 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 61.33 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 33.34 FEET; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 28.38 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 2.13 FEET; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 241.68 FEET; THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 41.46 FEET; THENCE NORTH 30 DEGREES 02 MINUTES 21 SECONDS WEST, A DISTANCE OF 740.70 FEET TO THE POINT OF BEGINNING.

PARCEL 3:

A PORTION OF PARCEL M-1, SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 137, PAGE 13 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM SAID CORNER; THENCE SOUTHEASTERLY ALONG A WESTERLY BOUNDARY OF SAID PARCEL L-4 AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 02 DEGREES 16 MINUTES 37 SECONDS, AND AN ARC LENGTH OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 64.00 FEET TO A POINT ON A NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE NORTHWESTERLY ALONG SAID NORTHEASTERLY BOUNDARY AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTE 43 SECONDS AND AN ARC LENGTH OF 468.86 FEET; THENCE SOUTH 43 DEGREES 07 MINUTES 43 SECONDS WEST ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 60.88 FEET; THENCE SOUTH 47 DEGREES 57 MINUTES 04 SECONDS EAST, A DISTANCE OF 30.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 537.03 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 70.40 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 469.85 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 43.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 145.00 FEET; THENCE

NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 50.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.64 FEET; THENCE SOUTH 59 DEGREES 57 MINUTES 39 SECONDS WEST, A DISTANCE OF 262.02 FEET; THENCE SOUTH 30 DEGREES 02 MINUTES 21 SECONDS EAST, A DISTANCE OF 360.59 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 248.87 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 218.89 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 224.40 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 66.67 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 20.00 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 61.33 FEET; THENCE SOUTH, A DISTANCE OF 33.34 FEET; THENCE WEST, A DISTANCE OF 28.38 FEET; THENCE SOUTH, A DISTANCE OF 31.00 FEET; THENCE EAST, A DISTANCE OF 61.00 FEET, THENCE SOUTH, A DISTANCE OF 31.31 FEET; THENCE NORTH 52 DEGREES 54 MINUTES 46 SECONDS EAST, A DISTANCE OF 59.31 FEET; THENCE NORTH 57 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 40.45 FEET; THENCE NORTH 33 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 551.51 FEET; THENCE NORTH 54 DEGREES 30 MINUTES 01 SECOND WEST, A DISTANCE OF 8.24 FEET; THENCE NORTH 51 DEGREES 16 MINUTES 24 SECONDS EAST, A DISTANCE OF 32.58 FEET; THENCE SOUTH 73 DEGREES 03 MINUTES 42 SECONDS EAST, A DISTANCE OF 18.91 FEET; THENCE NORTH 16 DEGREES 56 MINUTES 18 SECONDS EAST, A DISTANCE OF 27.03 FEET; THENCE NORTH 73 DEGREES 03 MINUTES 42 SECONDS WEST, A DISTANCE OF 23.85 FEET; THENCE NORTH 39 DEGREES 16 MINUTES 40 SECONDS WEST, A DISTANCE OF 16.47 FEET; THENCE NORTH 72 DEGREES 33 MINUTES 50 SECONDS WEST, A DISTANCE OF 22.37 FEET; THENCE SOUTH 51 DEGREES 24 MINUTES 53 SECONDS WEST, A DISTANCE OF 17.16 FEET, THE LAST THIRTEEN (13) DESCRIBED COURSES BEING 0.50 FEET FROM THE OUTSIDE FACE OF AN EXISTING BUILDING; THENCE NORTH 38 DEGREES 35 MINUTES 07 SECONDS WEST, A DISTANCE OF 143.02 FEET, THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.74 FEET; THENCE NORTH 57 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 115.00 FEET TO THE POINT OF BEGINNING.

PARCEL 4:

A PORTION OF PARCEL M-1, SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 137, PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY, WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHEASTERLY, ALONG A WESTERLY BOUNDARY OF PARCEL L-4, AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF

02 DEGREES 16 MINUTES 37 SECONDS, FOR AN ARC DISTANCE OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST, RADIAL TO THE LAST AND NEXT DESCRIBED CURVES, A DISTANCE OF 64.00 FEET TO A POINT ON THE NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY; THENCE NORTHWESTERLY, ALONG SAID BOUNDARY AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTE 43 SECONDS, FOR AN ARC DISTANCE OF 468.86 FEET; THENCE SOUTH 43 DEGREES 07 MINUTES 43 SECONDS WEST, ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 60.88 FEET; THENCE SOUTH 47 DEGREES 57 MINUTES 04 SECONDS EAST, A DISTANCE OF 30.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 537.03 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 70.40 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 469.85 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 43.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 145.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 514.17 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 323.50 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 49.51 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 500.98 FEET; THENCE NORTH 25 DEGREES 31 MINUTES 26 SECONDS WEST, A DISTANCE OF 6.82 FEET; THENCE NORTH 51 DEGREES 24 MINUTES 53 SECONDS EAST, A DISTANCE OF 60.10 FEET; THENCE NORTH 38 DEGREES 35 MINUTES 07 SECONDS WEST, A DISTANCE OF 237.50 FEET; THENCE SOUTH 51 DEGREES 24 MINUTES 53 SECONDS WEST, A DISTANCE OF 296.47 FEET; THENCE SOUTH 38 DEGREES 35 MINUTES 07 SECONDS EAST, A DISTANCE OF 38.14 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.74 FEET; THENCE NORTH 57 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 125.80 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 78.30 FEET; THENCE NORTH 57 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 49.55 FEET; THENCE NORTH 27 DEGREES 35 MINUTES 05 SECONDS EAST, A DISTANCE OF 56.32 FEET; THENCE NORTH 30 DEGREES 02 MINUTES 21 SECONDS WEST, A DISTANCE OF 44.37 FEET; THENCE NORTH 59 DEGREES 57 MINUTES 39 SECONDS EAST, A DISTANCE OF 20.00 FEET; THENCE NORTH 30 DEGREES 02 MINUTES 21 SECONDS WEST, A DISTANCE OF 860.47 FEET TO THE NORTHWESTERLY BOUNDARY OF SAID PARCEL M-1 AND A POINT ON THE ARC OF A CURVE CONCAVE SOUTHEASTERLY WHOSE RADIUS POINT BEARS SOUTH 66 DEGREES 56 MINUTES 08 SECONDS EAST FROM THE LAST DESCRIBED POINT; THENCE NORTHEASTERLY, ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 1278.00 FEET, A CENTRAL ANGLE OF 35 DEGREES 00 MINUTES 15 SECONDS, FOR AN ARC DISTANCE OF 780.78 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, ALONG A NON TANGENT LINE, A DISTANCE OF 388.23 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 96.28 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 403.97 FEET TO THE POINT OF BEGINNING.

PARCEL 5:

A PORTION OF PARCEL M-1, SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 137, PAGE 13 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM SAID CORNER; THENCE SOUTHEASTERLY ALONG A WESTERLY BOUNDARY OF SAID PARCEL L-4 AND THE ARC OF SAID PARCEL L-4 AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 02 DEGREES 16 MINUTES 37 SECONDS, AND AN ARC LENGTH OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 64.00 FEET TO A POINT ON A NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE NORTHWESTERLY ALONG SAID NORTHEASTERLY BOUNDARY AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTE 43 SECONDS, AND AN ARC LENGTH OF 468.86 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE NORTHWESTERLY ALONG THE LAST DESCRIBED COURSE AND CURVE HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 01 DEGREE 29 MINUTES 26 SECONDS, AND AN ARC LENGTH OF 29.09 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE TO THE SOUTH; THENCE NORTHWESTERLY, WESTERLY AND SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 1278.00 FEET, A CENTRAL ANGLE OF 73 DEGREES 34 MINUTES 10 SECONDS, AND AN ARC LENGTH OF 1640.99 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST ALONG A NON-TANGENT LINE, A DISTANCE OF 388.23 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 96.28 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 403.97 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 145.00 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 43.00 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST. A DISTANCE OF 469.85 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 70.40 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 537.03 FEET; THENCE NORTH 47 DEGREES 57 MINUTES 04 SECONDS WEST, A DISTANCE OF 30.00 FEET; THENCE NORTH 43 DEGREES 07 MINUTES 43 SECONDS EAST, A DISTANCE OF 60.88 FEET TO THE POINT OF BEGINNING.

PARCEL 6 (ANCHOR A1):
A PORTION OF PARCEL M-1 OF SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 137, AT PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM SAID CORNER; THENCE SOUTHEASTERLY ALONG A WESTERLY BOUNDARY OF SAID PARCEL L-4, AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 2 DEGREES 16 MINUTES 37 SECONDS, AND AN ARC LENGTH OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 64.00 FEET TO A POINT ON A NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT ALSO BEING THE POINT OF BEGINNING, SAID POINT LYING ON THE ARC OF CURVE CONCAVE TO THE WEST AND WHOSE RADIUS POINT BEARS SOUTH 87 DEGREES 55 MINUTES 08 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHERLY AND SOUTHWESTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 30.00 FEET, A CENTRAL ANGLE OF 64 DEGREES 04 MINUTES 52 SECONDS, AN ARC LENGTH OF 33.55 FEET TO A POINT OF TANGENCY, THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST A DISTANCE OF 588.55 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTH; THENCE SOUTHWESTERLY AND WESTERLY ALONG THE ARC OF SAID CURVE HAVING A RADIUS OF 47.00 FEET, A CENTRAL ANGLE OF 44 DEGREES 33 MINUTES 46 SECONDS, AND AN ARC LENGTH OF 36.56 FEET TO A POINT OF TANGENCY; THENCE NORTH 73 DEGREES 26 MINUTES 14 SECONDS WEST A DISTANCE OF 73.85 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST A DISTANCE OF 129.69 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 35.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST A DISTANCE OF 424.00 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST A DISTANCE OF 514.17 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 145.00 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 43.00 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 469.85 FEET; THENCE SOUTH 28 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 70.40 FEET; THENCE NORTH 62 DEGREES 00 MINUTES 00 SECONDS EAST A DISTANCE OF 537.03 FEET; THENCE NORTH 47 DEGREES 57 MINUTES 04 SECONDS WEST A DISTANCE OF 30.00 FEET; THENCE NORTH 43 DEGREES 07 MINUTES 43 SECONDS EAST A DISTANCE OF 60.88 FEET TO A POINT ON A NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT ALSO LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 43 DEGREES 07 MINUTES 43 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHEASTERLY ALONG A NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTES 43 SECONDS, AND AN ARC LENGTH OF 468.86 FEET TO THE POINT OF BEGINNING.

BUT TOGETHER WITH:

PARCEL B-2: A PORTION OF PARCEL M-1, SAWGRASS MILLS ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 137, AT PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY, WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHEASTERLY, ALONG A WESTERLY BOUNDARY OF PARCEL L-4, AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 02 DEGREES 16 MINUTES 37 SECONDS, FOR AN ARC DISTANCE OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST, RADIAL TO THE LAST AND NEXT DESCRIBED CURVES, A DISTANCE OF 64.00 FEET TO A POINT ON THE NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY; THENCE NORTHWESTERLY, ALONG SAID BOUNDARY AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTES 43 SECONDS, FOR AN ARC DISTANCE OF 468.86 FEET; THENCE SOUTH 43 DEGREES 07 MINUTES 43 SECONDS WEST, ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 60.88 FEET; THENCE SOUTH 47 DEGREES 57 MINUTES 04 SECONDS EAST, A DISTANCE OF 30.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 537.03 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 70.40 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 469.85 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 43.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 145.00 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 50.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.64 FEET; THENCE SOUTH 59 DEGREES 57 MINUTES 39 SECONDS WEST, A DISTANCE OF 262.02 FEET; THENCE SOUTH 30 DEGREES 02 MINUTES 21 SECONDS EAST, A DISTANCE OF 320.73 FEET; THENCE NORTH 51 DEGREES 24 MINUTES 53 SECONDS EAST, A DISTANCE OF 358.07 FEET; THENCE SOUTH 38 DEGREES 35 MINUTES 07 SECONDS EAST, A DISTANCE OF 53.91 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 38 DEGREES 35 MINUTES 07 SECONDS EAST, A DISTANCE OF 46.09 FEET; THENCE SOUTH 51 DEGREES 24 MINUTES 53 SECONDS WEST, A DISTANCE OF 296.47 FEET; THENCE NORTH 38 DEGREES 35 MINUTES 07 SECONDS WEST, A DISTANCE OF 5.53 FEET; THENCE NORTH 51 DEGREES 24 MINUTES 53 SECONDS EAST, A DISTANCE OF 90.53 FEET; THENCE NORTH 15 DEGREES 08 MINUTES 32 SECONDS EAST, A DISTANCE OF 89.58 FEET; THENCE NORTH 60 DEGREES 08 MINUTES 32 SECONDS EAST, A DISTANCE OF 123.10 FEET; THENCE NORTH 29 DEGREES 51 MINUTES 28 SECONDS WEST, A DISTANCE OF 8.00 FEET; THENCE NORTH 60 DEGREES 08 MINUTES 32 SECONDS EAST, A DISTANCE OF 10.96 FEET TO THE POINT OF BEGINNING.

AND ALSO TOGETHER WITH:

PARCEL B-3: A PORTION OF PARCEL M-1, SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 137, AT PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY, WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHEASTERLY, ALONG A WESTERLY BOUNDARY OF PARCEL L-4, AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 02 DEGREES 16 MINUTES 37 SECONDS FOR AN ARC DISTANCE OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST, RADIAL TO THE LAST AND NEXT DESCRIBED CURVES, A DISTANCE OF 64.00 FEET TO A POINT ON THE NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY; THENCE NORTHWESTERLY, ALONG SAID BOUNDARY AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTES 43 SECONDS, FOR AN ARC DISTANCE OF 468.86 FEET; THENCE SOUTH 43 DEGREES 07 MINUTES 43 SECONDS WEST, ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 60.88 FEET; THENCE SOUTH 47 DEGREES 57 MINUTES 04 SECONDS EAST, A DISTANCE OF 30.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 537.03 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 70.40 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 469.85 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 43.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 145.00 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 50.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.64 FEET; THENCE SOUTH 59 DEGREES 57 MINUTES 39 SECONDS WEST, A DISTANCE OF 262.02 FEET; THENCE SOUTH 30 DEGREES 02 MINUTES 21 SECONDS EAST, A DISTANCE OF 320.73 FEET; THENCE NORTH 51 DEGREES 24 MINUTES 53 SECONDS EAST, A DISTANCE OF 358.07 FEET; THENCE SOUTH 38 DEGREES 35 MINUTES 07 SECONDS EAST, A DISTANCE OF 53.91 FEET; TO THE POINT OF BEGINNING; THENCE NORTH 60 DEGREES 08 MINUTES 32 SECONDS EAST, A DISTANCE OF 67.04 FEET; THENCE SOUTH 29 DEGREES 51 MINUTES 28 SECONDS EAST, A DISTANCE OF 8.00 FEET; THENCE NORTH 60 DEGREES 08 MINUTES 32 SECONDS EAST, A DISTANCE OF 48.33 FEET; THENCE SOUTH 29 DEGREES 51 MINUTES 28 SECONDS EAST, A DISTANCE OF 171.69 FEET; THENCE SOUTH 51 DEGREES 23 MINUTES 26 SECONDS WEST, A DISTANCE OF 45.86 FEET; THENCE SOUTH 38 DEGREES 36 MINUTES 34 SECONDS EAST, A DISTANCE OF 16.00 FEET; THENCE SOUTH 51 DEGREES 23 MINUTES 26 SECONDS WEST, A DISTANCE OF 40.92 FEET; THENCE NORTH 38 DEGREES 35 MINUTES 07 SECONDS WEST, A DISTANCE OF 211.15 FEET TO THE POINT OF BEGINNING.

EASEMENTS:

TOGETHER WITH: EASEMENTS FOR THE BENEFIT OF ALL PROCEEDING HEREIN DESCRIBED LANDS AS CREATED BY CONSTRUCTION, OPERATION AND RECIPROCAL EASEMENT AGREEMENT PERTAINING TO JOINT DEVELOPMENT MATTERS DATED JULY 22, 1987 BETWEEN SUNRISE MILLS LIMITED PARTNERSHIP, SUNRISE MILLS RESIDUAL LIMITED PARTNERSHIP, ADCO SUB THREE, INC. AND AMERIFIRST DEVELOPMENT CORPORATION ("COREA #1"), FILED OCTOBER 14, 1988 IN OFFICIAL RECORDS BOOK 15872, AT PAGE 1, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, AS AMENDED BY THE FIRST AMENDMENT TO COREA #1 DATED AS OF FEBRUARY 5, 1988, AS AFFECTED BY ASSIGNMENT AND ASSUMPTION AGREEMENT, RECORDED IN O.R. BOOK 27581, PAGE 365, FOR THE PURPOSES DESCRIBED IN SAID EASEMENTS, OVER, UNDER AND ACROSS THE LANDS DESCRIBED IN SAID EASEMENTS. SUBJECT TO THE TERMS, PROVISIONS AND CONDITIONS SET FORTH IN SAID INSTRUMENTS.

ALSO TOGETHER WITH: EASEMENTS FOR THE BENEFIT OF ALL PROCEEDING HEREIN DESCRIBED LANDS AS CREATED BY (I) MASTER DECLARATION OF EASEMENTS, COVENANTS AND RESTRICTIONS, DATED AS OF MARCH 15, 1990, RECORDED IN O.R. BOOK 17270, PAGE 391, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; (II) MASTER DECLARATION ESTOPPEL CERTIFICATE AND AGREEMENT, DATED JUNE 4, 2003, BY AND BETWEEN SUNRISE MILLS (MLP) LIMITED PARTNERSHIP, A DISTRICT OF COLUMBIA LIMITED PARTNERSHIP AND SAWGRASS MILLS PHASE III LIMITED PARTNERSHIP, A DELAWARE LIMITED PARTNERSHIP, FOR THE BENEFIT OF SPECIAL TAX DISTRICT NO. 1 OF THE CITY OF SUNRISE, FLORIDA, RECORDED IN O.R. BOOK 35623, PAGE 668, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; (III) ASSIGNMENT AND ASSUMPTION AGREEMENT, DATED DECEMBER 10, 1997, RECORDED IN O.R. BOOK 27581, PAGE 365; AND (IV) MEMORANDUM OF DECLARATION AND SUPPLEMENTAL AGREEMENT, RECORDED IN O.R. BOOK 17270, PAGE 499, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

ALSO TOGETHER WITH:

REPURCHASE RIGHTS FOR THE BENEFIT OF ALL PROCEEDINGS HEREIN DESCRIBED LANDS AS CREATED BY THAT CERTAIN DECLARATION AND SUPPLEMENTAL AGREEMENT, BETWEEN SUNRISE MILLS LIMITED PARTNERSHIP AND VF FACTORY OUTLET, INC., AS EVIDENCED BY THAT CERTAIN MEMORANDUM OF DECLARATION AND SUPPLEMENTAL AGREEMENT, RECORDED IN O.R. BOOK 17270, PAGE 499.

ALSO TOGETHER WITH EASEMENTS FOR THE BENEFIT OF ALL PROCEEDINGS HEREIN DESCRIBED LANDS AS CREATED BY THAT CERTAIN SUBLEASE AGREEMENT, BETWEEN SPECIAL TAX DISTRICT NO. 1 OF THE CITY OF SUNRISE, FLORIDA, SUBLESSOR AND SUNRISE MILLS (MPL) LIMITED PARTNERSHIP (F/K/A

SUNRISE MILLS LIMITED PARTNERSHIP), SAWGRASS MILLS PHASE II LIMITED PARTNERSHIP AND SAWGRASS MILLS PHASE III LIMITED PARTNERSHIP (F/K/A MILLS-KAN AM SAWGRASS PHASE 3 LIMITED PARTNERSHIP), COLLECTIVELY AS SUBLESSEE, AS EVIDENCED BY THAT CERTAIN MEMORANDUM OF SUBLEASE, RECORDED JULY 18, 2003 IN O.R. BOOK 35623, PAGE 660.

LEGAL DESCRIPTION

SAWGRASS MILLS PHASE II LIMITED PARTNERSHIP

PHASE II:

A PORTION OF PARCEL M-1, SAWGRASS MILLS ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 137, PAGE 13 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 64 DEGREES 52 MINUTES 49 SECONDS WEST FROM SAID CORNER; THENCE SOUTHEASTERLY ALONG A WESTERLY BOUNDARY OF SAID PARCEL L-4 AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 02 DEGREES 16 MINUTES 37 SECONDS AND AN ARC LENGTH OF 46.97 FEET; THENCE SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 64.00 FEET TO A POINT ON A NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST AND WHOSE RADIUS POINT BEARS SOUTH 67 DEGREES 09 MINUTES 26 SECONDS WEST FROM THE LAST DESCRIBED POINT; THENCE NORTHWESTERLY ALONG SAID NORTHEASTERLY BOUNDARY AND THE ARC OF SAID CURVE HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24 DEGREES 01 MINUTE 43 SECONDS AND AN ARC LENGTH OF 468.86 FEET; THENCE SOUTH 43 DEGREES 07 MINUTES 43 SECONDS WEST ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 60.88 FEET; THENCE SOUTH 47 DEGREES 57 MINUTES 04 SECONDS EAST, A DISTANCE OF 30.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 537.03 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 70.40 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 469.85 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 43.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 145.00 FEET; THENCE NORTH 28 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 50.00 FEET; THENCE SOUTH 62 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.64 FEET; THENCE SOUTH 59 DEGREES 57 MINUTES 39 SECONDS WEST, A DISTANCE OF 262.02 FEET; THENCE SOUTH 30 DEGREES 02 MINUTES 21 SECONDS EAST, A DISTANCE OF 360.59 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 248.87 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 218.89 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 224.40 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 66.67 FEET; THENCE SOUTH 57 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 20.00 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 61.33 FEET; THENCE

SOUTH, A DISTANCE 33.34 FEET; THENCE WEST, A DISTANCE OF 28.38 FEET THENCE SOUTH, A DISTANCE OF 31.00 FEET THENCE EAST, A DISTANCE OF 61.00 FEET; THENCE SOUTH, A DISTANCE OF 31.31 FEET; THENCE NORTH 52 DEGREES 54 MINUTES 46 SECONDS EAST, A DISTANCE OF 59.31 FEET; THENCE NORTH 57 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 40.45 FEET; THENCE NORTH 33 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 551.51 FEET THENCE NORTH 54 DEGREES 30 MINUTES 01 SECOND WEST, A DISTANCE OF 8.24 FEET; THENCE NORTH 51 DEGREES 16 MINUTES 24 SECONDS EAST, A DISTANCE OF 32.58 FEET; THENCE SOUTH 73 DEGREES 03 MINUTES 42 SECONDS EAST, A DISTANCE OF 18.91 FEET; THENCE NORTH 16 DEGREES 56 MINUTES 18 SECONDS EAST, A DISTANCE OF 27.03 FEET; THENCE NORTH 73 DEGREES 03 MINUTES 42 SECONDS WEST, A DISTANCE OF 23.85 FEET; THENCE NORTH 39 DEGREES 16 MINUTES 40 SECONDS WEST, A DISTANCE OF 16.47 FEET; THENCE NORTH 72 DEGREES 33 MINUTES 50 SECONDS WEST, A DISTANCE OF 22.37 FEET; THENCE SOUTH 51 DEGREES 24 MINUTES 53 SECONDS WEST, A DISTANCE OF 17.16 FEET, THE LAST THIRTEEN (13) DESCRIBED COURSES BEING 0.50 FEET FROM THE OUTSIDE FACE OF AN EXISTING BUILDING; THENCE NORTH 38 DEGREES 35 MINUTES 07 SECONDS WEST, A DISTANCE OF 143.02 FEET; THENCE SOUTH 33 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 281.74 FEET; THENCE NORTH 57 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 115.00 FEET TO THE POINT OF BEGINNING.

EASEMENTS:

TOGETHER WITH: EASEMENTS FOR THE BENEFIT OF ALL PROCEEDING HEREIN DESCRIBED LANDS AS CREATED BY CONSTRUCTION, OPERATION AND RECIPROCAL EASEMENT AGREEMENT PERTAINING TO JOINT DEVELOPMENT MATTERS DATED JULY 22, 1987 BETWEEN SUNRISE MILLS LIMITED PARTNERSHIP, SUNRISE MILLS RESIDUAL LIMITED PARTNERSHIP, ADCO SUB THREE, INC. AND AMERIFIRST DEVELOPMENT CORPORATION ("COREA #1"), FILED OCTOBER 14, 1988 IN OFFICIAL RECORDS BOOK 15872, AT PAGE 1, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, AS AMENDED BY THE FIRST AMENDMENT TO COREA #1 DATED AS OF FEBRUARY 5, 1988, AS AFFECTED BY ASSIGNMENT AND ASSUMPTION AGREEMENT, RECORDED IN O.R. BOOK 27581, PAGE 365, FOR THE PURPOSES DESCRIBED IN SAID EASEMENTS, OVER, UNDER AND ACROSS THE LANDS DESCRIBED IN SAID EASEMENTS. SUBJECT TO THE TERMS, PROVISIONS AND CONDITIONS SET FORTH IN SAID INSTRUMENTS.

ALSO TOGETHER WITH: EASEMENTS FOR THE BENEFIT OF ALL PROCEEDING HEREIN DESCRIBED LANDS AS CREATED BY (I) MASTER DECLARATION OF EASEMENTS, COVENANTS AND RESTRICTIONS, DATED AS OF MARCH 15, 1990, RECORDED IN O.R. BOOK 17270, PAGE 391, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; (II) MASTER DECLARATION ESTOPPEL CERTIFICATE AND AGREEMENT, DATED JUNE 4, 2003, BY AND BETWEEN SUNRISE

MILLS (MLP) LIMITED PARTNERSHIP, A DISTRICT OF COLUMBIA LIMITED PARTNERSHIP AND SAWGRASS MILLS PHASE III LIMITED PARTNERSHIP, A DELAWARE LIMITED PARTNERSHIP, FOR THE BENEFIT OF SPECIAL TAX DISTRICT NO. 1 OF THE CITY OF SUNRISE, FLORIDA, RECORDED IN O.R. BOOK 35623, PAGE 668, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; (III) ASSIGNMENT AND ASSUMPTION AGREEMENT, DATED DECEMBER 10, 1997, RECORDED IN O.R. BOOK 27581, PAGE 365; AND (IV) MEMORANDUM OF DECLARATION AND SUPPLEMENTAL AGREEMENT, RECORDED IN O.R. BOOK 17270, PAGE 499, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

ALSO TOGETHER WITH:

REPURCHASE RIGHTS FOR THE BENEFIT OF ALL PROCEEDINGS HEREIN DESCRIBED LANDS AS CREATED BY THAT CERTAIN DECLARATION OF RESTRICTIONS, BETWEEN SAWGRASS MILLS PHASE II LIMITED PARTNERSHIP AND HOMEOWNERS WAREHOUSE, INC., DATED DECEMBER 21, 1994, RECORDED IN O.R. BOOK 22981, PAGE 107.

ALSO TOGETHER WITH EASEMENTS FOR THE BENEFIT OF ALL PROCEEDINGS HEREIN DESCRIBED LANDS AS CREATED BY THAT CERTAIN SUBLEASE AGREEMENT, BETWEEN SPECIAL TAX DISTRICT NO. 1 OF THE CITY OF SUNRISE, FLORIDA, SUBLESSOR AND SUNRISE MILLS (MPL) LIMITED PARTNERSHIP (F/K/A SUNRISE MILLS LIMITED PARTNERSHIP), SAWGRASS MILLS PHASE II LIMITED PARTNERSHIP AND SAWGRASS MILLS PHASE III LIMITED PARTNERSHIP (F/K/A MILLS-KAN AM SAWGRASS PHASE 3 LIMITED PARTNERSHIP), COLLECTIVELY AS SUBLESSEE, AS EVIDENCED BY THAT CERTAIN MEMORANDUM OF SUBLEASE, RECORDED JULY 18, 2003 IN O.R. BOOK 35623, PAGE 660.

LEGAL DESCRIPTION
SAWRASS MILLS PHASE III LIMITED PARTNERSHIP

PHASE III:

A PORTION OF PARCEL M-1, SAWGRASS MILLS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 137, PAGE 13, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

COMMENCE AT THE NORTHWEST CORNER OF PARCEL L-4 OF SAID SAWGRASS MILLS, SAID CORNER LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY, WHOSE RADIUS POINT BEARS SOUTH 64°52'49" WEST FROM THE LAST DESCRIBED POINT; THENCE SOUTHEASTERLY ALONG A WESTERLY BOUNDARY OF PARCEL L-4, AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1182.00 FEET, A CENTRAL ANGLE OF 02°16'37", FOR AN ARC DISTANCE OF 46.97 FEET; THENCE SOUTH 67°09'26" WEST, RADIAL TO THE LAST AND NEXT DESCRIBED CURVES, A DISTANCE OF 64.00 FEET TO A POINT ON THE NORTHEASTERLY BOUNDARY OF SAID PARCEL M-1, SAID POINT LYING ON THE ARC OF A CURVE CONCAVE SOUTHWESTERLY; THENCE NORTHWESTERLY, ALONG SAID BOUNDARY AND THE ARC OF SAID CURVE, HAVING A RADIUS OF 1118.00 FEET, A CENTRAL ANGLE OF 24°01'43", FOR AN ARC DISTANCE OF 468.86 FEET; THENCE SOUTH 43°07'43" WEST, ALONG A LINE RADIAL TO THE LAST DESCRIBED CURVE, A DISTANCE OF 60.88 FEET; THENCE SOUTH 47°57'04" EAST, A DISTANCE OF 30.00 FEET; THENCE SOUTH 62°00'00" WEST, A DISTANCE OF 537.03 FEET; THENCE NORTH 28°00'00" WEST, A DISTANCE OF 70.40 FEET; THENCE SOUTH 62°00'00" WEST, A DISTANCE OF 469.85 FEET; THENCE NORTH 28°00'00" WEST, A DISTANCE OF 43.00 FEET; THENCE SOUTH 62°00'00" WEST, A DISTANCE OF 145.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 28°00'00" EAST, A DISTANCE OF 514.17 FEET; THENCE NORTH 62°00'00" EAST, A DISTANCE OF 323.50 FEET; THENCE SOUTH 28°00'00" EAST, A DISTANCE OF 49.51 FEET; THENCE SOUTH 62°00'00" WEST, A DISTANCE OF 500.98 FEET; THENCE NORTH 25°31'26" WEST, A DISTANCE OF 6.82 FEET; THENCE NORTH 51°24'53" EAST, A DISTANCE OF 60.10 FEET; THENCE NORTH 38°35'07" WEST, A DISTANCE OF 72.44 FEET; THENCE NORTH 51°23'26" EAST, A DISTANCE OF 40.92 FEET; THENCE NORTH 38°36'34" WEST, A DISTANCE OF 16.00 FEET; THENCE NORTH 51°23'26" EAST, A DISTANCE OF 45.86 FEET; THENCE NORTH 29°51'28" WEST, A DISTANCE OF 171.69 FEET, THENCE SOUTH 60°08'32" WEST, A DISTANCE OF 48.33 FEET; THENCE NORTH 29°51'28" WEST, A DISTANCE OF 8.00 FEET; THENCE SOUTH 60°08'32" WEST, A DISTANCE OF 78.00 FEET; THENCE SOUTH 29°51'28" EAST, A DISTANCE OF 8.00 FEET; THENCE SOUTH 60°08'32" WEST, A DISTANCE OF 123.10 FEET; THENCE SOUTH 15°08'32" WEST, A DISTANCE OF 89.58 FEET; THENCE SOUTH 51°24'53" WEST, A DISTANCE OF 90.53 FEET; THENCE SOUTH 38°35'07" EAST, A DISTANCE OF 43.68 FEET; THENCE SOUTH 33°00'00" WEST, A DISTANCE OF 281.74 FEET; THENCE NORTH 57°00'00" WEST, A DISTANCE OF 125.80 FEET; THENCE SOUTH 33°00'00" WEST, A DISTANCE OF 78.30 FEET; THENCE NORTH 57°00'00" WEST, A DISTANCE OF 49.55

FEET; THENCE NORTH 27°35'05" EAST, A DISTANCE OF 56.32 FEET; THENCE NORTH 30°02'21" WEST, A DISTANCE OF 44.37 FEET; THENCE NORTH 59°57'39" EAST, A DISTANCE OF 20.00 FEET; THENCE NORTH 30°02'21" WEST, A DISTANCE OF 860.47 FEET TO THE NORTHWESTERLY BOUNDARY OF SAID PARCEL M-1 AND A POINT ON THE ARC OF A CURVE CONCAVE SOUTHEASTERLY WHOSE RADIUS POINT BEARS SOUTH 66°56'08" EAST FROM THE LAST DESCRIBED POINT; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 1278.00 FEET, A CENTRAL ANGLE OF 35°00'15", FOR AN ARC DISTANCE OF 780.78' FEET; THENCE SOUTH 28°00'00" EAST, ALONG A NON TANGENT LINE, A DISTANCE OF 388.23 FEET; THENCE NORTH 62°00'00" EAST, A DISTANCE OF 96.28 FEET; THENCE SOUTH 28°00'00" EAST, A DISTANCE OF 403.97 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE IN THE CITY OF SUNRISE, BROWARD COUNTY, FLORIDA.

EASEMENTS:

TOGETHER WITH: EASEMENTS FOR THE BENEFIT OF ALL PROCEEDING HEREIN DESCRIBED LANDS AS CREATED BY CONSTRUCTION, OPERATION AND RECIPROCAL EASEMENT AGREEMENT PERTAINING TO JOINT DEVELOPMENT MATTERS DATED JULY 22, 1987 BETWEEN SUNRISE MILLS LIMITED PARTNERSHIP, SUNRISE MILLS RESIDUAL LIMITED PARTNERSHIP, ADCO SUB THREE, INC. AND AMERIFIRST DEVELOPMENT CORPORATION ("COREA #1"), FILED OCTOBER 14, 1988 IN OFFICIAL RECORDS BOOK 15872, AT PAGE 1, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, AS AMENDED BY THE FIRST AMENDMENT TO COREA #1 DATED AS OF FEBRUARY 5, 1988, AS AFFECTED BY ASSIGNMENT AND ASSUMPTION AGREEMENT, RECORDED IN O.R. BOOK 27581, PAGE 365, FOR THE PURPOSES DESCRIBED IN SAID EASEMENTS, OVER, UNDER AND ACROSS THE LANDS DESCRIBED IN SAID EASEMENTS. SUBJECT TO THE TERMS, PROVISIONS AND CONDITIONS SET FORTH IN SAID INSTRUMENTS.

ALSO TOGETHER WITH: EASEMENTS FOR THE BENEFIT OF ALL PROCEEDING HEREIN DESCRIBED LANDS AS CREATED BY (I) MASTER DECLARATION OF EASEMENTS, COVENANTS AND RESTRICTIONS, DATED AS OF MARCH 15, 1990, RECORDED IN O.R. BOOK 17270, PAGE 391, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; (II) MASTER DECLARATION ESTOPPEL CERTIFICATE AND AGREEMENT, DATED JUNE 4, 2003, BY AND BETWEEN SUNRISE MILLS (MLP) LIMITED PARTNERSHIP, A DISTRICT OF COLUMBIA LIMITED PARTNERSHIP AND SAWGRASS MILLS PHASE III LIMITED PARTNERSHIP, A DELAWARE LIMITED PARTNERSHIP, FOR THE BENEFIT OF SPECIAL TAX DISTRICT NO. 1 OF THE CITY OF SUNRISE, FLORIDA, RECORDED IN O.R. BOOK 35623, PAGE 668, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; (III) ASSIGNMENT AND ASSUMPTION AGREEMENT, DATED DECEMBER

10, 1997, RECORDED IN O.R. BOOK 27581, PAGE 365; AND (IV) MEMORANDUM OF DECLARATION AND SUPPLEMENTAL AGREEMENT, RECORDED IN O.R. BOOK 17270, PAGE 499, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

ALSO TOGETHER WITH:

EASEMENTS FOR THE BENEFIT OF ALL PROCEEDINGS HEREIN DESCRIBED LANDS AS CREATED BY THAT CERTAIN SUBLEASE AGREEMENT, BETWEEN SPECIAL TAX DISTRICT NO. 1 OF THE CITY OF SUNRISE, FLORIDA, SUBLESSOR AND SUNRISE MILLS (MPL) LIMITED PARTNERSHIP (F/K/A SUNRISE MILLS LIMITED PARTNERSHIP), SAWGRASS MILLS PHASE II LIMITED PARTNERSHIP AND SAWGRASS MILLS PHASE III LIMITED PARTNERSHIP (F/K/A MILLS-KAN AM SAWGRASS PHASE 3 LIMITED PARTNERSHIP), COLLECTIVELY AS SUBLESSEE, AS EVIDENCED BY THAT CERTAIN MEMORANDUM OF SUBLEASE, RECORDED JULY 18, 2003 IN O.R. BOOK 35623, PAGE 660.

CITY OF SUNRISE, FLORIDA

RESOLUTION NO. 95-251-96-A

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

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 829-X, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No. 829-X (the "Ordinance"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means 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 City.

"Code Descriptions" mean the code descriptions listed in the Fixed Property Use Codes and the code descriptions listed in the Improvement Codes.

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

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

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

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

"Dwelling Unit" means a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

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

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

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

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

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes specified in Appendix A.

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

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

"NFIRS" means the National Fire Incident Reporting System developed by the Federal Emergency Management Agency, United States Fire Administration.

"Nursing Home Property" means those Tax Parcels with a Code Description designated as "Nursing Home" in the Improvement Codes specified in Appendix A.

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

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

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

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

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

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

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by available City revenues other than Fire Rescue Assessment proceeds.

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

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Rescue

Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations.

general

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

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than the data maintained in the DOR Code because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes

represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

cost apportionment

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

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

(F) The historical demand for fire rescue service availability for multi-family and single family Residential Property is similar and any difference in the percentage of documented fire rescue calls to such specific property uses does not justify a separate assessment rate classification.

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

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

residential parcel apportionment

(I) The size or the value of the Residential Property does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire Rescue Assessed Costs for fire rescue services attributable to single family residential property and to multi-family residential property

on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

non-residential parcel apportionment

(K) The risk of loss and the demand for fire rescue service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(L) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire rescue service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify

benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire rescue services.

(M) The demand for the availability of fire rescue services diminishes at the outer limit of Building size since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(N) It is fair and reasonable to impose a Fire Rescue Assessment against Nursing Home Property within the Building Area classifications established for Institutional Property notwithstanding the Demand Percentage determined for Nursing Home Property.

(O) Institutional Property whose use is exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as public in general that otherwise might be required to be provided by the City and such use thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Institutional Property whose use is exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon a parcel of Institutional property whose use is wholly exempt from ad valorem taxation under Florida law.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) To correlate the Property Use Categories with the State Database, the Code Descriptions within the Fixed Property Use Codes similar to Code Descriptions within the Improvement Codes that were used to determine the Property Use Categories were identified. Appendix A contains a designation of Code Descriptions by Property Use Category with the Improvement Codes and Appendix B contains a designation of Code Descriptions by Property Use Category with the Fixed Property Use Codes. Such correlation between Code Descriptions by Property Use Category between the Fixed Property Use Codes and the Improvement Codes is necessary to allocate the historical demand for fire rescue services as reflected by the Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

(B) Based upon such correlation by Property Use Category between the Code Descriptions in the Fixed Property Use Codes and the Code Descriptions in the Improvement Codes, the number of Incident Reports filed within an annual sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Incident Reports allocated to each Property Use Category, bear to the total number of Incident Reports documented for all Property Use Categories within the sampling period.

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

portion of the Fire Rescue Assessed Costs allocated to each individual Property Use Category.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

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

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

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

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 1996, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Rescue Assessed Costs. The remainder of such

Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 1996.

(C) The estimated Fire Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 1996, as provided in Section 9 of this Initial Assessment Resolution.

SECTION 9. ASSESSMENT ROLL.

(A) Apreliminary Assessment Roll for the Fiscal Year commencing October 1, 1996, shall be prepared in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments shall be apportioned in the manner set forth in this Initial Assessment Resolution. A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the

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

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

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:30 p.m. on August 27, 1996, in City Commission Chambers of City Hall, 10770 W. Oakland Park Boulevard, Sunrise, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The City Clerk shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 6, 1996, in substantially the form attached hereto as Appendix E.

SECTION 12. NOTICE BY MAIL. The City shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than August 6, 1996.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

SECTION 14. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 25th day of July 1996.

~~MAYOR, Steven W. Effman~~
Deputy Mayor Dan Pearl

Authentication:

Dorothy Dunn
City Clerk

MOTION:	KLAUBER
SECOND:	HARLEM

HARLEM:	YEA
KLAUBER:	YEA
PEARL:	YEA
WISHNER:	YEA
EFFMAN:	YEA

Approved by the City Attorney
as to Form and Legal Sufficiency.

Jeffrey D. Olson, Esq.

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
INDUSTRIAL/WAREHOUSE		
	500	Warehouse (any type of storage buildings - large or small)
	501	Packing House - Veg. or Citrus
	502	Factories or Mfg. Plants, Shops (no retail)
	504	Processing Plant - dairy, citrus and veg.
	599	Combination Uses
	800	Power companies
	801	Telephone companies
	803	Water & Sewer Plants
	805	Radio Stations
	806	Gas Companies
	899	Combination Uses

Property Use Category	Code Description	
	Improvement Code	Property Use
INSTITUTIONAL		
	605	Club - exempt
	606	Club & lodges (Civic, Youth, Community-type, Recreation)
	700	Municipal
	701	County or State, other than BPI
	702	BPI
	703	U.S. Government
	706	Schools - private, day nursery
	707	Religious
	709	Ft. Lauderdale/Hollywood International Airport
	710	Port Everglades
	711	Flood Control District
	713	Turnpike Authority
	714	F.I.N.D.
	799	Combination Uses

Property Use Category	Code Description	
	Improvement Code	Property Use
NURSING HOME		
	704	Medical (private hospitals, nursing and convalescent homes)

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

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

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

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 GODDS, 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
COMMERCIAL		
	583	LARGE VARIETY STORE
	584	MAIL ORDER STORE
	585	MALL
	589	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
INDUSTRIAL/WAREHOUSE		
	600	BASIC INDUSTRY, UTILITY, DEFENSE
	609	BASIC INDUSTRY, UTILITY, DEFENSE
	610	NUCLEONICS
	611	RADIOACTIVE MATERIAL WORKING
	612	NUCLEAR ORDINANCE PLANT
	613	NUCLEAR ENERGY PLANT
	614	STEAM, HEAT ENERGY PLANT
	615	ELECTRIC GENERATING PLANT
	616	GAS MANUFACTURING PLANT
	620	LABORATORIES
	621	CHEMICAL, MEDICAL LABORATORY
	622	PHYSICAL MATERIALS TESTING LAB
	624	RADIOACTIVE MATERIALS LAB
	625	ELECTRICAL, ELECTRONIC LAB
	626	AGRICULTURAL LAB
	627	GENERAL RESEARCH LAB
	629	LABORATORIES
	630	COMMUN., DEFENSE, DOCUMENT FACILI.
	632	RADIO, RADAR SITE
	633	FIRE, POLICE, INDUSTRIAL COMM. CNTR
	634	TELEPHONE EXCHANGE, CENTRAL OFF.
	635	COMPUTER, DATA PROCESSING CNTR
	636	DOCUMENT CNTR, RECORD REPOSITORY
	639	COMMUN., DEFENSE, DOCUMENT FACILI.
	640	UTILITY, ENERGY DISTRIBUTION CNTR
	642	ELECTRIC TRANSMISSION SYSTEM
	644	GAS DISTRIBUTION SYSTEM, PIPELINE
	645	FLAMMABLE LIQUID SYSTEM, PIPELINE
	646	STEAM, HEAT DISTRIBUTION SYSTEM
	647	WATER SUPPLY SYSTEM

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	648	SANITARY SERVICE
	649	UTILITY, ENERGY DISTRIB. SYSTEM
	656	TOBACCO CURING SHED
	657	FRUIT, VEGETABLE PACKING
	672	ORE MINE
	674	PETROLEUM, NATURAL GAS WELL
	675	STONE, SLATE, CLAY, GRAVEL, SAND
	677	CHEMICAL, FERTILIZER, MINERAL MINE
	679	MINING, NATURAL RAW MATERIALS
	680	NONMETALLIC MINERAL, PRODUCTS
	681	STRUCTURAL CLAY MANUFACTURE
	682	GLASS MANUFACTURE
	683	GLASS CONTAINER MANUFACTURE
	684	POTTERY, CHINA, EARTHENWARE MANU.
	685	CEMENT MANUFACTURE
	686	CONCRETE BATCH PLANT
	688	NONMETALLIC MINERAL PRODUCT
	689	NONMETALLIC MINERAL PRODUCTS
	700	MANUFACTURING PROPERTY
	708	GENERAL MAINTENANCE SHOP
	709	MANUFACTURING PROPERTY
	710	FOOD INDUSTRIES
	711	SLAUGHTERING, PRESERVING MEAT
	712	DAIRY PRODUCT MANUFACTURE
	713	CANNING, PRESERVING FRUITS, VEGET.
	714	CANNING, PRESERVING FISH, SEA FOOD
	715	MANUFACTURE OF GRAIN MILL
	716	BAKERY PRODUCT MANUFACTURE
	717	SUGAR REFINING, CONFECTIONERY
	718	SNACK FOODS MANUFACTURE

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	719	FOOD INDUSTRIES
	721	DISTILLING, RECTIFYING, BLENDING
	723	BREWERY, MANUFACTURE OF MALT
	724	SOFT DRINK, CARBONATED WATER
	725	TOBACCO PRODUCTS MANUFACTURE
	726	VEGETABLE AND ANIMAL OIL FAT; SOAP
	729	BEVERAGES, TOBACCO, ESSENTIAL OILS
	730	TEXTILES
	731	COTTON GIN
	732	COTTON SPINNING, WEAVING
	733	WOOL OR WORSTED SPINNING, WEAVING
	734	MIXED, BLENDED, OTHER FIBERS
	735	TEXTILE FINISHING PLANT
	736	KNITTING MILLS FOR ALL FIBERS
	737	CORDAGE, ROPE, TWINE, NET MANU.
	738	FLOOR COVERING, COATED FABRIC MANU.
	739	TEXTILES
	741	FOOTWEAR MANUFACTURE
	742	WEARING APPAREL EXCLUDING FOOTWEAR
	743	MADE-UP TEXTILE GOODS MANU.
	745	FUR PRODUCTS MANUFACTURE
	746	LEATHER PRODUCTS MANU.
	747	RUBBER PRODUCTS MANU.
	749	FOOTWEAR, WEARING APPAREL, LEATHER
	750	WOOD, FURNITURE, PAPER, PRINTING
	751	SAWMILL, PLANING MILL, WOOD PRODUCTS
	752	WOODEN OR CANE CONTAINERS
	753	WOOD, CORK PRODUCTS MANU.
	754	FURNITURE, FIXTURE, BEDDING MANU.
	755	PAPER, PULP, PAPERBOARD MANU.

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	756	PAPER, PULP, PAPERBOARD PROD. MANU.
	757	NEWSPAPER OR MAGAZINE PRINTING
	758	PRINT, PUBLISHING, ALLIED INDUSTRY
	759	WOOD, FURNITURE, PAPER, PRINTING
	760	CHEMICAL, PLASTIC, PETROLEUM
	761	INDUSTRIAL CHEMICAL MANU.
	762	HAZARDOUS CHEMICAL MANU.
	763	PLASTIC MANUFACTURE
	764	PLASTIC PRODUCT MANU.
	765	PAINT, VARNISH, LACQER, INK, WAX
	766	DRUG, COSMETIC, PHARMACEUTICAL MANU.
	767	PETROLEUM REFINERY, NATURAL GAS PLNT
	768	ASPHALT, COAL PRODUCT MANU.
	769	CHEMICAL, PLASTIC, PETROLEUM
	770	METAL, METAL PRODUCTS
	771	IRON, STEEL MANU.
	772	NONFERROUS METAL MANU.
	773	METAL PRODUCT MANU.
	774	MACHINERY MANUFACTURE
	775	ELECTRICAL EQUIPMENT MANU.
	776	ELECTRICAL APPLIANCE, ELECTRONICS
	779	METAL, METAL PRODUCTS
	781	SHIPBLDG, REPAIR VESSELS >65 FT
	782	BOAT BUILDING, REPAIR VESSELS >65 FT
	783	RAILWAY EQUIP. MANU., REPAIR
	784	MOTOR VEHICLE MANU.
	786	AIRCRAFT, ROCKET MANU., REPAIR
	787	MANU, OF TRANSPORT EQUIP.
	789	VEHICLE ASSEMBLY, MANU.
	790	OTHER MANUFACTURING

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	791	INSTRUMENT MANU.
	792	PHOTOGRAPHIC, OPTICAL GOODS MANU.
	794	JEWELRY MANU.
	796	LAUNDRY, DRY CLEANING PLANT
	797	PHOTOGRAPHIC FILM PROCESSING LAB
	798	TOY, SPORTING GOOD MANU.
	799	OTHER MANUFACTURING
	8	STORAGE PROPERTY
	800	STORAGE PROPERTY
	810	AGRICULTURAL PRODUCTS
	811	SEEDS, BEANS, NUTS, SILAGE STORAGE
	812	BOXED, CRATED, AGRICU. STORAGE
	813	LOOSE BAGGED AGRIC. PRODUCTS
	815	BARNS, STABLES
	816	GRAIN ELEVATORS
	817	LIVESTOCK STORAGE
	818	AGRICULTURAL SUPPLY STORAGE
	819	AGRICULTURAL PRODUCTS STORAGE
	820	TEXTILE STORAGE
	821	BALED COTTON STORAGE
	824	BALED JUTE, HEMP, FLAX, SISAL STORAGE
	825	CLOTH YARN STORAGE
	826	WEARING APPAREL, GARMENTS, STORAGE
	828	FUR, SKIN, HAIR PRODUCTS STORAGE
	829	TEXTILE STORAGE
	830	PROCESSED FOOD, TOBACCO STORAGE
	831	PACKAGED FOOD STUFF STORAGE
	832	CANNED, BOTTLED FOOD, DRINK STORAGE
	833	LOOSE, BAGGED, PROCESSED FOOD STRG
	834	FOOD LOCKER PLANTS

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	835	COLD STORAGE
	836	BULK SUGAR STORAGE
	838	PACKAGED TOBACCO PRODUCT STORAGE
	839	PROCESSED FOOD, TOBACCO STORAGE
	840	PETROLEUM PRODUCTS, ALCOHOLIC STRG
	841	FLAMMABLE, COMBUST, LIQUID TANK STRG
	842	GASOMETER, CRYOGENIC GAS STORAGE
	843	LP-GAS BULK PLANT
	844	MISSILE, ROCKET FUEL STORAGE
	845	PACKAGE PETROLEUM PRODUCTS STRG
	846	ALCOHOLIC BEVERAGE STORAGE
	849	PETROLEUM PROD., ALCOHOLIC BEV. STRG
	850	WOOD PRODUCTS, FURNITURE STRG
	851	LUMBER YARD, BLDG. MATERIALS STRG
	852	WOOD PRODUCTS, FURNITURE STRG
	853	FIBER PRODUCT STORAGE
	855	PAPER, PAPER PRODUCTS STORAGE
	856	TIMBER, PULPWOOD, LOGS, WOOD FUEL
	859	WOOD, PAPER PRODUCTS STORAGE
	860	CHEMICAL OR PLASTIC PRODUCT STORAGE
	861	INDUSTRIAL CHEMICAL STORAGE
	862	HAZARDOUS CHEMICAL STORAGE
	863	PLASTIC, PLASTIC PRODUCT STORAGE
	864	FERTILIZER STORAGE
	865	PAINT, VARNISH STORAGE
	866	DRUG, COSMETIC, PHARMACEUTICAL STRG
	867	RUBBER PRODUCTS STORAGE
	868	PHOTOGRAPHIC FILM STORAGE
	869	CHEMICAL OR PLASTIC PRODUCT STORAGE
	870	METAL PRODUCTS STORAGE

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	871	BASIC METAL FORM STORAGE
	872	METAL PARTS STORAGE
	873	HARDWARE STORAGE
	874	MACHINERY STORAGE
	875	ELECTRICAL APPLIANCE, SUPPLY STORAGE
	876	FINISHED METAL PRODUCTS STORAGE
	877	SCRAP, JUNKYARDS
	879	METAL, METAL PRODUCTS STORAGE
	880	VEHICLE STORAGE
	881	RESIDENTIAL PARKING STORAGE
	882	GENERAL VEHICLE PARKING GARAGE
	883	BUS, TRUCK, AUTO FLEET STORAGE
	884	HEAVY MACHINE, EQUIPMENT STORAGE
	885	BOAT, SHIP STORAGE
	886	AIRCRAFT HANGER
	888	FIRE STATIONS
	889	VEHICLE STORAGE
	890	GENERAL ITEM STORAGE
	891	GENERAL WAREHOUSE
	893	PACKAGED MINERAL PRODUCTS STORAGE
	894	FREIGHT TERMINAL
	895	COAL STORAGE
	897	ICE STORAGE
	898	WHARF, PIER
	899	GENERAL ITEM STORAGE

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
	156	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
	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
	352	INSTITUTION FOR PHYSICAL REHAB
	359	CARE OF PHYSICALLY INCONVENIENCED
	360	CARE OF MENTALLY HANDICAPPED
	361	MENTAL INSTITUTION

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INSTITUTIONAL		
	362	INSTITUTION FOR MENTALLY RETARDED
	369	CARE OF THE MENTALLY HANDICAPPED
	465	CONVENT, MONASTERY, RELIGIOUS
	596	POST OFFICE
	631	NATIONAL DEFENSE SITE
	896	MILITARY, NATIONAL DEFENSE STRG

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
NURSING HOME		
	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

Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
RESIDENTIAL		
	400	RESIDENTIAL PROPERTY
	409	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
	415	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
	429	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		
	486	100 OR MORE UNITS: SEASONAL
	489	HOME HOTELS
	490	OTHER RESIDENTIAL OCCUPANCIES
	499	OTHER RESIDENTIAL OCCUPANCIES

APPENDIX C

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION C-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS. The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 1996, is $1,084,954.00.

SECTION C-2. ESTIMATED FIRE RESCUE ASSESSMENTS. The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 1996, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/ Warehouse Rates/Unit	Institutional Rates/Unit	Nursing Home Rates/Unit
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq ft		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq ft		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq ft		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq ft		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq ft		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq ft		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq ft		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq ft		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq ft		$2,104.40	$2,196.54	$6,529.08	$6,529.08

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. The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue 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 Rescue Assessments for each Tax Parcel of Non-Residential Property except Nursing Home Property shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. With the exception of Nursing Home Property, the resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each 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; and

(9) Tax Parcels with a Building Area of 50,000 square feet or greater.

(C) As to each non-residential Property Use Category except Nursing Home Property, 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; and

(9) Subsection (B)(9) of this Section by 50,000 square feet.

(D) For each non-residential Property Use Category except Nursing Home Property, add the products of subsections (C)(1) through (C)(9) 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 Rescue Assessments.

(E) With the exception of Nursing Home Property, 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 Rescue Assessments on each of the respective non-residential Property Use Categories except Nursing Home Property.

(F) For each of the non-residential Property Use Categories except Nursing Home Property, multiply the resulting quotients from subsection (A) of this Section by each of the respective products in subsections (C)(1) through (C)(9) 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 Use Categories except Nursing Home Property, 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 Rescue Assessments to be imposed upon each Tax Parcel in each of the non-residential Property Use Categories.

SECTION D-3. NURSING HOME PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Nursing Home Property shall be computed as follows:

(A) For Nursing Home Property, assign the respective dollar amounts of the Fire Rescue Assessments determined in Section D-2 of this Appendix for Institutional Property to the comparable square footage category ranges of Nursing Home Property. Such amount shall be the amount of the Fire Rescue Assessments imposed upon each Tax Parcel of Nursing Home Property.

(B) Multiply the amount directed to be imposed as Fire Rescue Assessments on Nursing Home Property in subsection (A) of this Section by the number of Tax Parcels determined to be in each of the square footage category ranges related to Nursing Home Property in subsection (B)(1) through (B)(9) of Section D-2. The sum of the resulting products represents the aggregate revenue to be derived from Fire Rescue Assessments imposed upon Nursing Home Property.

(C) The remaining portion of the City's fire rescue budget otherwise attributable to Nursing Home Property, and not funded through Fire Rescue Assessments imposed upon Nursing Home Property, shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

SECTION D-4. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 6, 1996

[INSERT MAP OF CITY]

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

Notice is hereby given that the City Commission of the City of Sunrise will conduct a public hearing to consider imposing fire rescue special assessments for the provision of fire rescue services within the City of Sunrise.

The hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Blvd., Sunrise, 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's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least seven days prior to the date of the hearing.

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

Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/ Warehouse Rates/Unit	Institutional Rates/Unit	Nursing Home Rates/Unit
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq ft		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq ft		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq ft		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq ft		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq ft		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq ft		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq ft		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq ft		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq ft		$2,104.40	$2,196.54	$6,529.08	$6,529.08

Copies of the Fire Rescue Assessment Ordinance, Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 10770 W. Oakland Park Blvd., Sunrise, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 1996, 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 Finance Department at (954) 746-3217, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
OF SUNRISE, FLORIDA

APPENDIX F

FORM OF NOTICE TO BE MAILED

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

City of Sunrise
10770 W. Oakland Park Blvd.
Sunrise, Florida 33351

SUNRISE, FLORIDA

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

NOTICE DATE: August 6,1996

Owner Name
Address
City, State Zip

Tax Parcel # _____

Legal Description: _____

As required by section 197.3632, Florida Statutes, notice is given by the City of Sunrise that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 1996 - September 30, 1997. The purpose of this assessment is to fund fire rescue services benefiting improved property located within the City of Sunrise. The total annual fire rescue assessment revenue to be collected within the City of Sunrise is estimated to be $1,084,954.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

The total number of number of billing units on the above parcel is _____.

The annual fire rescue assessment for the above parcel is $_____.

A public hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Blvd., Sunrise, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days

of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least 48 hours prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the City Clerk's office, City Hall, located at 10770 W. Oakland Park Blvd., Sunrise, Florida.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the City Finance Department at (954) 746-3217 Monday through Friday between 8:00 a.m. and 5:00 p.m. If you have a correction, please fill out the enclosed correction request card and return it to the City immediately.

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

CITY CLERK
CITY OF SUNRISE
96 JUL 29 AM 11:54

CITY OF SUNRISE, FLORIDA

INITIAL ASSESSMENT RESOLUTION

ADOPTED JULY 25, 1996

C96280
95-251-96-A

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C96280
95-251-96-A

CITY OF SUNRISE, FLORIDA

RESOLUTION NO. 95-251-96-B

A RESOLUTION OF THE CITY OF SUNRISE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF SUNRISE, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF SUNRISE; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Sunrise, Florida, has enacted Ordinance No. 829-X (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City;

WHEREAS, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property;

WHEREAS, the City Commission desires to initiate a fire rescue assessment program within the City using the Uniform Assessment Collecting Act method for the Fiscal Year beginning on October 1, 1996;

WHEREAS, the City Commission, on July 25, 1996, adopted Resolution No. 95-251-96-A (the "Initial Assessment Resolution"), containing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing

the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, pursuant to the provisions of the Ordinance, the City is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS,notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on August 27, 1996, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to Ordinance No. 829-X, Resolution No. 95-251-96-A, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Final Assessment Resolution as defined in Ordinance No. 829-X. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described in the Initial Assessment Resolution, in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance and the Initial Assessment Resolution, from the fire rescue services, facilities,

or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(B) The method for computing Fire Rescue Assessments described in the Initial Assessment Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 1996, the estimated Fire Rescue Assessed Cost to be assessed is $1,084,954.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 1996, are hereby established as follows:

Billing		Residential	Commercial	Industrial/ Warehouse	Institutional	Nursing Home
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq ft		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq ft		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq ft		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq ft		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq ft		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq ft		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq ft		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq ft		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq ft		$2,104.40	$2,196.54	$6,529.08	$6,529.08

The above rates of assessment are hereby approved.

(D) Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(E) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

(F) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(G) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.

The Initial Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of

assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

SECTION 6. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Commission of the City of Sunrise, Florida this 27th day of August, 1996.

MAYOR, Steven W. Effman

Authentication:

Dorothy Dunn
City Clerk

MOTION: HARLEM
SECOND: KLAUBER

HARLEM: YEA
KLAUBER: YEA
PEARL: YEA
WISHNER: YEA
EFFMAN: YEA

Approved by the City Attorney
as to Form and Legal Sufficiency.

Jeffrey D. Olson, Esq.

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Dorothy J. Dunn, Camille S. Gianatasio, Kevin M. Butler, and Joseph W. Biggs, who, after being duly sworn, depose and say:

1. Dorothy J. Dunn, City Clerk of the City of Sunrise, Florida ("City"), pursuant to that certain specialized service agreement with David M. Griffith & Associates, Ltd. ("DMG") and Government Systems Group, L.C. ("GSG") dated January 23, 1996, and the authority and direction received from the City Commission, timely directed the preparation, mailing, and publication of notices in accordance with Sections 2.03, 2.04, and 2.05 of the Fire Rescue Assessment Ordinance adopted by the City Commission on July 25, 1996, (the "Assessment Ordinance") in conformance with the Initial Assessment Resolution adopted by the City Commission on July 25, 1996 (the "Initial Assessment Resolution").

2. Camille S. Gianatasio is Vice President of Government Systems Group, L.C. ("GSG"). GSG has caused the notices required by Section 2.05 of the Assessment Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has 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.

3. On or before August 6, 1996, GSG delivered and directed the mailing of the above-referenced notices by Mail Master of Tallahassee, Inc. ("Mail Master") and Modern Mailers, Inc. ("Modern Mailers"), in accordance with Section 2.05 of the Assessment Ordinance by First Class Mail, to each Owner of Assessed Property (as defined in the Assessment Ordinance) shown on the initial Assessment Roll, prepared in accordance with the Initial Assessment Resolution, 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.

4. Kevin M. Butler is President of Mail Master. As directed above, Mail Master, mailed or caused to be mailed on or before August 6, 1996, the above-referenced notices delivered to Mail Master by GSG.

5. Joseph W. Biggs is President of Modern Mailers. As directed above, Modern Mailers, mailed or caused to be mailed on or before August 6, 1996, the above-referenced notices delivered to Modern Mailers by GSG.

FURTHER AFFIANTS SAYETH NOT.

Dorothy J. Dunn, affiant

Camille S. Gianatasio, affiant

Kevin M. Butler, affiant

Joseph W. Biggs, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 26 day of August, 1996 by Dorothy J. Dunn, City Clerk as designee for City Manager of the City of Sunrise, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: SANDRA Weinstock
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

NOTARY PUBLIC STATE OF FLORIDA
OFFICIAL NOTARY SEAL
SANDRA WEINSTOCK
COMMISSION NUMBER
CC305903
MY COMMISSION EXP
SEPT 8,1997

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 23rd day of August, 1996 by Camille S. Gianatasio, Vice President, Government Systems Group, L.C., a Florida limited corporation. She is personally known to me or has produced _____ as identification and did take an oath.



Terrie L. Ream
Printed Name:_____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

STATE OF FLORIDA
COUNTY OF LEON

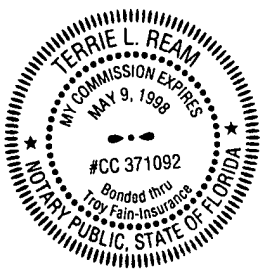
The foregoing Affidavit of Mailing was sworn to and subscribed before me this 23rd day of August, 1996 by Kevin M. Butler, President, Mail Master of Tallahassee, Inc., a Florida corporation. He is personally known to me or has produced _____ as identification and did take an oath.



Terrie L. Ream
Printed Name:_____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 23rd day of August, 1996 by Joseph W. Biggs, President, Modern Mailers, Inc., a Florida corporation. He is personally known to me or has produced _____ as identification and did take an oath.



Terrie L. Ream
Printed Name:_____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

SUN-SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida

96 AUG 14 AM 10:30

STATE OF FLORIDA
COUNTY OF BROWARD/PALM BEACH

Before the undersigned authority personally appeared KBost **who on oath says that he is** Supervisor **of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach County, Florida, that the attached copy of advertisement, being a** Notice **in the matter of** _____ **in the** _____ **Court was published in said newspaper in the issues of** August 1, 1996

Affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach County, Florida, each day, and have been entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

KBost
(Signature of Affiant)

Sworn to and subscribed before me this 13th **day of** August, **1996**

Barbara Strickland
(Signature of Notary Public)

(Name of Notary typed, printed or stamped) BARBARA STRICKLAND MY COMMISSION # CC 207617 EXPIRES July 24, 1996 BONDED THRU TROY FAIN INSURANCE, INC.

Personally Known ✓ **or Produced Identification** _____

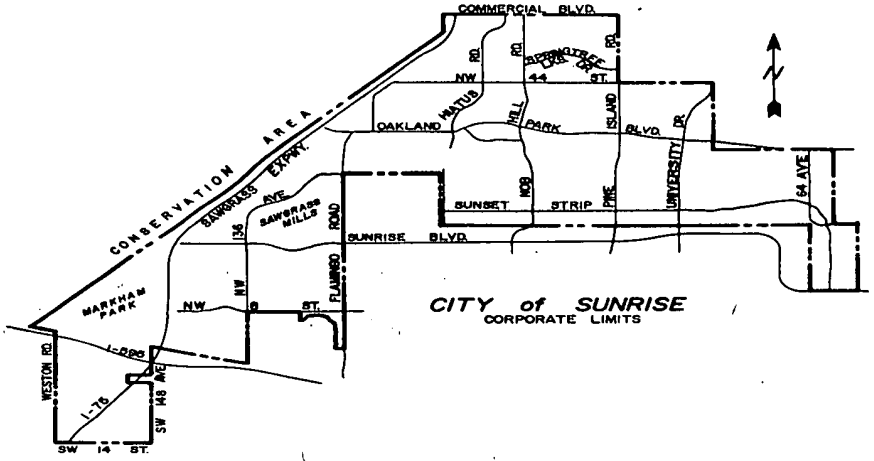
EXHIBIT B

PROOF OF PUBLICATION

1 of 2

E COPY OF LEGAL NOTICE HERE

CITY OF SUNRISE



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

Notice is hereby given that the City Commission of the City of Sunrise will conduct a public hearing to consider imposing fire rescue special assessments for the provision of fire rescue services within the City of Sunrise.

The hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Blvd., Sunrise, 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's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least seven days prior to the date of the hearing.

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

Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/ Warehouse Rates/Unit	Institutional Rates/Unit	Nursing Home Rates/Unit
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq. ft.		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq. ft.		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq. ft.		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq. ft.		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq. ft.		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq. ft.		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq. ft.		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq. ft.		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq. ft.		$2,104.40	$2,196.54	$6,529.08	$6,529.08

Copies of the Fire Rescue Assessment Ordinance, Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 10770 W. Oakland Park Blvd., Sunrise, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 1996, 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 Finance Department at (954) 746-3217, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
OF SUNRISE, FLORIDA

387280

Proof
Ex. B
2 of 2

NABORS, GIBLIN & NICKERSON, P.A.
ATTORNEYS AT LAW
BARNETT BANK BUILDING, SUITE 800
315 SOUTH CALHOUN STREET
TALLAHASSEE, FLORIDA 32301

TELEPHONE (904) 224-4070
TELECOPY (904) 224-4073

THE POINTE, SUITE 1060
2502 ROCKY POINT DRIVE
TAMPA, FLORIDA 33607
(813) 281-2222
TELECOPY (813) 281-0129

SIGNATURE PLAZA, SUITE 1060
201 SOUTH ORANGE AVENUE
ORLANDO, FLORIDA 32801
(407) 426-7595
TELECOPY (407) 426-8022

SARAH M. BLEAKLEY
WARREN S. BLOOM
HARRY F. CHILES
MAUREEN McCARTHY DAUGHTON
VIRGINIA SAUNDERS DELEGAL
KIMBERLY L. FRANKLIN
L. THOMAS GIBLIN
MARK G. LAWSON
STEVEN E. MILLER
MARK T. MUSTIAN
ROBERT L. NABORS
GEORGE H. NICKERSON, JR.
STEN T. SLIGER
JOSEPH B. STANTON
GREGORY T. STEWART
JOHN R. STOKES
WILLIAM D. TYLER
MICHAEL L. WATKINS
JÉAN E. WILSON

WILLIAM J. ROBERTS
OF COUNSEL

August 23, 1996

VIA FEDERAL EXPRESS

Nina Boniske
Assistant City Attorney
City of Sunrise
10770 W. Oakland Park Blvd.
Sunrise, Florida 33351

Re: Mailing of City of Sunrise Final Assessment Affidavit of Mailing

Dear Nina:

As stated in my letter dated August 22, 1996, attached please find the original Affidavit of Mailing for Dorothy Dunn's execution as City Clerk for the City of Sunrise. The executed affidavit should be attached to the original Final Resolution prior to adoption by the City Commission at the public hearing on August 27, 1996.

Please contact me if you have any questions about the affidavit or Final Resolution.

Sincerely,

Sarah

Sarah M. Bleakley

cc: Jeffrey Olson

Attachment

SMB\rhm

C96339

CITY CLERK
CITY OF SUNRISE
96 AUG 23 PM 5:00

CITY OF SUNRISE, FLORIDA

FINAL ASSESSMENT RESOLUTION

95-251-96-B

ADOPTED AUGUST 27,1996

C96339

95-251-96-B

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CITY OF SUNRISE, FLORIDA

FINAL ASSESSMENT RESOLUTION

ADOPTED AUGUST 27,1996

C96339
RESO.NO.95-251-96-B

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CITY CLERK
CITY OF SUNRISE

96 JUL 25 AM 9 23

ORDINANCE NO. 829-X

AN ORDINANCE OF THE CITY OF SUNRISE, FLORIDA RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF SUNRISE, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE RESCUE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY OF SUNRISE; PROVIDING CERTAIN DEFINITIONS AND DEFINING THE TERM "FIRE RESCUE ASSESSMENT"; ESTABLISHING THE PROCEDURES FOR IMPOSING FIRE RESCUE ASSESSMENTS; PROVIDING THAT FIRE RESCUE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR A FIRE RESCUE ASSESSMENT COLLECTED PURSUANT TO SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE IMPOSITION OF INTERIM ASSESSMENTS; PROVIDING PROCEDURES FOR COLLECTION OF FIRE RESCUE ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

ARTICLE I

INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Annual Rate Resolution" means the resolution described in Section 2.08 hereof, establishing the rate at which a Fire Rescue Assessment for a specific Fiscal Year will be computed. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which a Fire Rescue Assessment is imposed or reimposed.

"Assessed Property" means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the fire rescue services, programs or facilities identified in the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

"Assessment Roll" means the special assessment roll relating to a Fire Rescue Assessment approved by a Final Assessment Resolution pursuant to Section 2.06 hereof or an Annual Rate Resolution pursuant to Section 2.08 hereof.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lots or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

"Certificate of Occupancy" means the written certification issued by the Building Official that a Building is ready for occupancy for its intended use. For the purposes of this Ordinance, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

"City" means the City of Sunrise, Florida.

"City Clerk" means the official described in Section 3.17(3) of the City charter.

"City Commission" means the governing body of the City of Sunrise, Florida.

"Final Assessment Resolution" means the resolution described in Section 2.06 hereof which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the final proceeding for the initial imposition of Fire Rescue Assessments.

"Fire Rescue Assessment" means a special assessment lawfully imposed by the City against Assessed Property to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Fire Rescue Assessed Cost" means the amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or

surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments collected pursuant to Section 3.02 herein; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost. In the event the City also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development.

"Fiscal Year" means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the City.

"Government Property" means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"Initial Assessment Resolution" means the resolution described in Section 2.02 hereof which shall be the initial proceeding for the identification of the Fire Rescue Assessed Cost for which an assessment is to be made and for the imposition of a Fire Rescue Assessment.

"Ordinance" means this Fire Rescue Assessment Ordinance.

"Owner" shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Preliminary Rate Resolution" means the resolution described in Section 2.08 hereof initiating the annual process for updating the Assessment Roll and directing the reimposition of Fire Rescue Assessments pursuant to an Annual Rate Resolution.

"Property Appraiser" means the Broward County Property Appraiser.

"Tax Collector" means the Department of Finance and Administrative Services as described in Article IV of the Broward County Charter.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, section 2(b), Florida Constitution, and sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law, and such power may be exercised by the enactment of legislation in the form of City ordinances.

(B) The City Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and (d) of section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to fire rescue services, facilities or programs of the City.

(C) The purpose of this Ordinance is to (1) provide procedures and standards for the imposition of city-wide Fire Rescue Assessments under the general home rule powers of a municipality to impose special assessments; (2) authorize a procedure for the funding of fire rescue services, facilities, or programs providing special benefits to property within the City; and (3) legislatively determine the special benefit provided to Assessed Property from the provision of combined fire control and emergency medical services by the City under its consolidated fire rescue program.

(D) The annual Fire Rescue Assessments to be imposed pursuant to this Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(E) The Fire Rescue Assessment imposed pursuant to this Ordinance is imposed by the City Commission, not the Broward County Board of County Commissioners, Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Ordinance shall be construed as ministerial.

SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT.

It is hereby ascertained and declared that the fire rescue services, facilities, and programs of the City provide a special benefit to property within the City that is improved by the existence or construction of a residential dwelling unit or Building based upon the following legislative determinations:

(A) Fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

(B) The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhance and strengthens the relationship of such services to the use and enjoyment of residential dwelling units or Buildings within improved parcels of property within the City.

(C) The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhance the value of business and commercial property that is improved by the existence or construction of a Building which

enhanced value can be anticipated to be reflected in the rental charge or value of such business or commercial property.

ARTICLE II

ANNUAL FIRE RESCUE ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The City Commission is hereby authorized to impose an annual Fire Rescue Assessment to fund all or any portion of the Fire Rescue Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the City's provision of fire rescue services, facilities, or programs. All Fire Rescue Assessments shall be imposed in conformity with the procedures set forth in this Article II.

(B) The amount of the Fire Rescue Assessment imposed in a Fiscal Year against a parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Fire Rescue Assessed Cost among properties on a basis reasonably related to the special benefit provided by fire rescue services, facilities, or programs funded with assessment proceeds. Nothing contained in this Ordinance shall be construed to require the imposition of Fire Rescue Assessments against Government Property.

SECTION 2.02. INITIAL PROCEEDINGS. The initial proceeding for the imposition of a Fire Rescue Assessment shall be the adoption of an Initial Assessment Resolution by the City Commission (A) containing a brief and general description of the fire rescue services, facilities, or programs to be provided; (B) determining the Fire Rescue Assessed Cost to be assessed; (C) describing the method of apportioning the Fire Rescue

Assessed Cost and the computation of the Fire Rescue Assessment for specific properties; (D) providing a summary description of the parcels of property (conforming to the description contained on the Tax Roll) located within the City that receive a special benefit from the provision of fire rescue services, facilities, or programs or describing a specific geographic area in which such service, facility, or program will be provided; (E) establishing an estimated assessment rate for the upcoming Fiscal Year; and (F) directing the City to (1) prepare the initial Assessment Roll, as required by Section 2.03 hereof, (2) publish the notice required by Section 2.04 hereof, and (3) mail the notice required by Section 2.05 hereof using information then available from the Tax Roll.

SECTION 2.03. INITIAL ASSESSMENT ROLL.

(A) The initial Assessment Roll shall contain the following:

(1) A summary description of all Assessed Property conforming to the description contained on the Tax Roll.

(2) The name of the Owner of the Assessed Property.

(3) The amount of the Fire Rescue Assessment to be imposed against each such parcel of Assessed Property.

(B) The initial Assessment Roll shall be retained by the City Clerk and shall be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 2.04. NOTICE BY PUBLICATION. Upon completion of the initial Assessment Roll, the City Clerk shall publish, or direct the publication, once in a newspaper of general circulation within the City of a notice stating that at a meeting of the City Commission on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the City Commission hear objections of all interested persons to the Final Assessment Resolution which shall establish the rate of assessment and approve the aforementioned initial Assessment Roll. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include (A) a geographic depiction of the property subject to the Fire Rescue Assessment; (B) a brief and general description of the fire rescue services, facilities, or programs to be provided; (C) the rate of assessment; (D) the procedure for objecting provided in Section 2.06 hereof; (E) the method by which the Fire Rescue Assessment will be collected; and (F) a statement that the Initial Assessment Roll is available for inspection at the office of the City Clerk and all interested persons may ascertain the amount to be assessed against a parcel of Assessed Property at the office of the City Clerk.

SECTION 2.05. NOTICE BY MAIL. In addition to the published notice required by Section 2.04, the City shall provide notice, or direct the provision of notice, of the proposed Fire Rescue Assessment by first class mail to the Owner of each parcel of property (except Government Property) subject to the Fire Rescue Assessment. Such notice shall include (A) the purpose of the Fire Rescue Assessment; (B) the rate of

assessment to be levied against each parcel of property; (C) the unit of measurement to be applied to determine the Fire Rescue Assessment; (D) the number of such units contained in each parcel of property; (E) the total revenue to be collected by the City from the Fire Rescue Assessment; (F) a statement that failure to pay the Fire Rescue Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property; (G) a statement that all affected Owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of the notice; and (H) the date, time, and place of the hearing. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The City may provide proof of such notice by affidavit. Failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Commission pursuant to this Ordinance.

SECTION 2.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION. At the time named in such notice, or to which an adjournment or continuance may be taken by the City Commission, the City Commission shall receive any written objections and shall hear testimony from all interested persons and may then, or at any subsequent meeting of the City Commission adopt the Final Assessment Resolution which shall (A) confirm,

modify, or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the City Commission; (B) establish the rate of assessment to be imposed in the upcoming Fiscal Year; (C) approve the initial Assessment Roll, with such amendments as it deems just and right; and (D) determine the method of collection. The adoption of the Final Assessment Resolution by the City Commission shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire rescue services, facilities, or programs to be provided or constructed and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit. All objections to the Final Assessment Resolution shall be made in writing, and filed with the City Clerk at or before the time or adjourned time of such hearing. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Fire Rescue Assessments are imposed or reimposed hereunder.

SECTION 2.07. EFFECT OF FINAL ASSESSMENT RESOLUTION. The Fire Rescue Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution. The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the initial rate of assessment, the initial Assessment Roll, and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days

from the date of the City Commission action on the Final Assessment Resolution. The initial Assessment Roll, as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector, as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Rescue Assessments, such other official as the City Commission by resolution shall designate.

SECTION 2.08. ADOPTION OF ANNUAL RATE RESOLUTION.

(A) The City Commission shall adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year following the initial Fiscal Year for which a Fire Rescue Assessment is imposed hereunder.

(B) The initial proceedings for the adoption of an Annual Rate Resolution shall be the adoption of a Preliminary Rate Resolution by the City Commission (1) containing a brief and general description of the fire rescue services, facilities, or programs to be provided; (2) determining the Fire Rescue Assessed Cost to be assessed for the upcoming Fiscal Year; (3) establishing the estimated assessment rate for the upcoming Fiscal Year; (4) authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Resolution for the upcoming Fiscal Year; and (5) directing the City to (a) update the Assessment Roll, (b) provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (F) of this Section so require, and (c) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the City.

(C) The Annual Rate Resolution shall (1) establish the rate of assessment to be imposed in the upcoming Fiscal Year and (2) approve the Assessment Roll for the upcoming Fiscal Year with such adjustments as the City Commission deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Resolution, or any subsequent Preliminary Rate Resolution, together with modifications, if any, that are provided and confirmed in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(D) Nothing herein shall preclude the City Commission from providing annual notification to all Owners of Assessed Property in the manner provided in either or both Sections 2.04 or 2.05 hereof.

(E) Nothing herein shall preclude the City Commission from establishing by resolution a maximum rate of assessment provided that notice of such maximum assessment rate is provided pursuant to Sections 2.04 and 2.05 hereof.

(F) In the event (1) the proposed Fire Rescue Assessment for any Fiscal Year exceeds the maximum rate of assessment adopted by the City Commission and included in notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (2) the purpose for which the Fire Rescue Assessment is imposed or the use of the revenue from the Fire Rescue Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (3) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Fire Rescue

Assessment from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property. Such notice shall substantially conform with the notice requirements set forth in Sections 2.04 and 2.05 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Resolution. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Commission pursuant to this Ordinance.

(G) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Resolution or a prior year's Annual Rate Resolution, the adoption of the succeeding Annual Rate Resolution shall be the final adjudication of the issues presented as to such Assessed Property (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll, and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Commission action on the Annual Rate Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any Fire Rescue Assessment not challenged within the required 20 day period for those Fire Rescue

Assessments previously imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment Roll approved in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(H) The Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered to the Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Rescue Assessments, such other official as the City Commission by resolution shall designate. If the Fire Rescue Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

SECTION 2.09. LIEN OF FIRE RESCUE ASSESSMENTS. Upon the adoption of the Assessment Roll, all Fire Rescue Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a Fire Rescue Assessment shall be deemed perfected upon adoption by the City Commission of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for a Fire Rescue Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the Tax Roll. The lien for a Fire Rescue Assessment collected under the alternative method of collection provided in Section 3.02 shall be deemed perfected upon adoption

by the City Commission of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

SECTION 2.10. REVISIONS TO FIRE RESCUE ASSESSMENTS. If any Fire Rescue Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the City Commission is satisfied that any such Fire Rescue Assessment is so irregular or defective that the same cannot be enforced or collected, or if the City Commission has omitted any property on the Assessment Roll which property should have been so included, the City Commission may take all necessary steps to impose a new Fire Rescue Assessment against any property benefited by the Fire Rescue Assessed Costs, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Fire Rescue Assessment is annulled, vacated, or set aside, the City Commission may obtain and impose other Fire Rescue Assessments until a valid Fire Rescue Assessment is imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Fire Rescue Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Fire Rescue Assessment as finally approved shall be competent and sufficient evidence that such Fire Rescue Assessment was duly levied, that the Fire Rescue Assessment was duly made and adopted, and that all other proceedings adequate to such Fire Rescue Assessment were duly had, taken, and performed as required by this

Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, City Commission, or their deputies or employees, shall operate to release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Commission under the provision of this Ordinance.

(B) When it shall appear that any Fire Rescue Assessment should have been imposed under this Ordinance against a parcel of property specially benefited by the provision of fire rescue services, facilities, or programs, but that such property was omitted from the Assessment Roll or was not listed on the Tax Roll as an individual parcel of property as of the effective date of the Assessment Roll approved by the Annual Rate Resolution for any upcoming Fiscal Year, the City Commission may, upon provision of a notice by mail provided to the Owner of the omitted parcel in the manner and form provided in Section 2.05, impose the applicable Fire Rescue Assessment for the Fiscal Year in which such error is discovered, in addition to the applicable Fire Rescue Assessment due for the prior two Fiscal Years. Such Fire Rescue Assessment shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be

collected as provided in Article III hereof, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

(C) Prior to the delivery of the Assessment Roll to the Tax Collector in accordance with the Uniform Assessment Collection Act, the City's Finance Director shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any property subject to a Fire Rescue Assessment, to reclassify property based upon presentation of competent and substantial evidence, and correct any error in applying the Fire Rescue Assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the Fire Rescue Assessment imposed under the provisions of this Ordinance. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the City's Finance Director and not the Property Appraiser or Tax Collector.

(D) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the Tax Roll.

SECTION 2.13. INTERIM ASSESSMENTS. An interim Fire Rescue Assessment shall be imposed against all property for which a Certificate of Occupancy is issued after adoption of the Annual Rate Resolution. The amount of the interim Fire

Rescue Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Rate Resolution for the Fiscal Year in which the Certificate of Occupancy is issued. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim Fire Rescue Assessment shall also include an estimate of the subsequent Fiscal Year's Fire Rescue Assessment. No Certificate of Occupancy shall be issued until full payment of the interim Fire Rescue Assessment is received by the City. Issuance of the Certificate of Occupancy by mistake or inadvertence, and without the payment in full of the interim Fire Rescue Assessment, shall not relieve the Owner of such property of the obligation of full payment. For the purpose of this provision, such interim Fire Rescue Assessment shall be deemed due and payable on the date the Certificate of Occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the Certificate of Occupancy.

ARTICLE III

COLLECTION AND USE OF FIRE RESCUE ASSESSMENTS

SECTION 3.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the City Commission, the Fire Rescue Assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the City shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of a Fire Rescue Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act, (2) notice is provided to the Owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Fire Rescue Assessment upon certification of a non-ad valorem roll to the Tax Collector by the City.

SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of utilizing the Uniform Assessment Collection Act, the City may elect to collect the Fire Rescue

Assessments by any other method which is authorized by law or under the alternative collection method provided by this Section:

(A) The City shall provide Fire Rescue Assessment bills by first class mail to the Owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Rescue Assessment, (2) a description of the unit of measurement used to determine the amount of the Fire Rescue Assessment, (3) the number of units contained within the parcel, (4) the total amount of the Fire Rescue Assessment imposed against the parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Fire Rescue Assessment is due, and (7) a statement that the Fire Rescue Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from imposition of the Fire Rescue Assessments shall be recorded in the Official Records of the County. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The City shall have the right to foreclose and collect all delinquent Fire Rescue Assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. A Fire Rescue Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The City or its agent shall notify any property owner who is delinquent in payment of his or her Fire Rescue Assessment within 60 days

from the date such assessment was due. Such notice shall state in effect that the City or its agent will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent Fire Rescue Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent Fire Rescue Assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the City may be the purchaser to the same extent as any Person. The City or its agent may join in one foreclosure action the collection of Fire Rescue Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City and its agents, including reasonable attorney fees, in collection of such delinquent Fire Rescue Assessments and any other costs incurred by the City as a result of such delinquent Fire Rescue Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Fire Rescue Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the Owner in

the manner required by the Uniform Assessment Collection Act and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Fire Rescue Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

(F) Notwithstanding the City's use of an alternative method of collection, the City's Finance Director shall have the same power and authority to correct errors and omissions as provided to him or her or county officials in Section 2.12 hereof.

(G) Any City Commission action required in the collection of Fire Rescue Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) If Fire Rescue Assessments are imposed against Government Property, the City shall provide Fire Rescue Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Rescue Assessment, (2) a description of the unit of measurement used to determine the amount of the Fire Rescue Assessment, (3) the number of units contained within the parcel, (4) the total amount of the parcel's Fire Rescue Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Fire Rescue Assessment is due.

(B) Fire Rescue Assessments imposed against Government Property shall be due on the same date as all other Fire Rescue Assessments and, if applicable, shall be subject to the same discounts for early payment.

(C) A Fire Rescue Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The City shall notify the Owner of any Government Property that is delinquent in payment of its Fire Rescue Assessment within 60 days from the date such assessment was due. Such notice shall state that the City will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent Owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City, including reasonable attorney fees, in collection of such delinquent Fire Rescue Assessments and any other costs incurred by the City as a result of such delinquent Fire Rescue Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, a Fire Rescue Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in periodic installments with a remedy of a mandamus action in the event of non-payment. The City Commission may contract for such billing services with any utility, whether or not such utility is owned by the City.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. APPLICABILITY. This Ordinance and the City's authority to impose assessments pursuant hereto shall be applicable throughout the City.

SECTION 4.02. ALTERNATIVE METHOD.

(A) This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Ordinance, being necessary for the welfare of the inhabitants of the City, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the City Commission from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the City, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 4.03. CONFLICT. All Ordinances or parts of ordinances, all City Code sections or parts of City Code sections, and all resolutions or parts of resolutions in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 4.04. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by

any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 4.05. EFFECTIVE DATE. This Ordinance shall be in force and take effect immediately upon its passage and adoption.

PASSED AND ADOPTED on First Reading on the 25th day of June, 1996.

PASSED AND ADOPTED on Second and Final Reading on the 23rd day of July, 1996.

THE CITY OF SUNRISE, FLORIDA

By: _____
Mayor Steven W. Effman

ATTEST:

Dorothy J. Dunn
City Clerk

FIRST READING		SECOND READING	
MOTION:	PEARL	MOTION:	HARLEM
SECOND:	WISHNER	SECOND:	WISHNER
HARLEM:	YEA	HARLEM:	YEA
KLAUBER:	YEA	KLAUBER:	YEA
PEARL:	YEA	PEARL:	YEA
WISHNER:	YEA	WISHNER:	YEA
EFFMAN:	YEA	EFFMAN:	YEA

Approved by the City Attorney
as to Form and Legal Sufficiency:

Jeffrey D. Olson

CITY
CITY OF

ORDINANCE NO. 829-X

96

AN ORDINANCE OF THE CITY OF SUNRISE, FLORIDA RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF SUNRISE, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE RESCUE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY OF SUNRISE; PROVIDING CERTAIN DEFINITIONS AND DEFINING THE TERM "FIRE RESCUE ASSESSMENT"; ESTABLISHING THE PROCEDURES FOR IMPOSING FIRE RESCUE ASSESSMENTS; PROVIDING THAT FIRE RESCUE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR A FIRE RESCUE ASSESSMENT COLLECTED PURSUANT TO SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE IMPOSITION OF INTERIM ASSESSMENTS; PROVIDING PROCEDURES FOR COLLECTION OF FIRE RESCUE ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

ARTICLE I

INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Annual Rate Resolution" means the resolution described in Section 2.08 hereof, establishing the rate at which a Fire Rescue Assessment for a specific Fiscal Year will be computed. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which a Fire Rescue Assessment is imposed or reimposed.

"Assessed Property" means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the fire rescue services, programs or facilities identified in the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

"Assessment Roll" means the special assessment roll relating to a Fire Rescue Assessment approved by a Final Assessment Resolution pursuant to Section 2.06 hereof or an Annual Rate Resolution pursuant to Section 2.08 hereof.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lots or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

"Certificate of Occupancy" means the written certification issued by the Building Official that a Building is ready for occupancy for its intended use. For the purposes of this Ordinance, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

"City" means the City of Sunrise, Florida.

"City Clerk" means the official described in Section 3.17(3) of the City charter.

"City Commission" means the governing body of the City of Sunrise, Florida.

"Final Assessment Resolution" means the resolution described in Section 2.06 hereof which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the final proceeding for the initial imposition of Fire Rescue Assessments.

"Fire Rescue Assessment" means a special assessment lawfully imposed by the City against Assessed Property to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Fire Rescue Assessed Cost" means the amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or

surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments collected pursuant to Section 3.02 herein; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost. In the event the City also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development.

"Fiscal Year" means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the City.

"Government Property" means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"Initial Assessment Resolution" means the resolution described in Section 2.02 hereof which shall be the initial proceeding for the identification of the Fire Rescue Assessed Cost for which an assessment is to be made and for the imposition of a Fire Rescue Assessment.

"Ordinance" means this Fire Rescue Assessment Ordinance.

"Owner" shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Preliminary Rate Resolution" means the resolution described in Section 2.08 hereof initiating the annual process for updating the Assessment Roll and directing the reimposition of Fire Rescue Assessments pursuant to an Annual Rate Resolution.

"Property Appraiser" means the Broward County Property Appraiser.

"Tax Collector" means the Department of Finance and Administrative Services as described in Article IV of the Broward County Charter.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, section 2(b), Florida Constitution, and sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law, and such power may be exercised by the enactment of legislation in the form of City ordinances.

(B) The City Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and (d) of section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to fire rescue services, facilities or programs of the City.

(C) The purpose of this Ordinance is to (1) provide procedures and standards for the imposition of city-wide Fire Rescue Assessments under the general home rule powers of a municipality to impose special assessments; (2) authorize a procedure for the funding of fire rescue services, facilities, or programs providing special benefits to property within the City; and (3) legislatively determine the special benefit provided to Assessed Property from the provision of combined fire control and emergency medical services by the City under its consolidated fire rescue program.

(D) The annual Fire Rescue Assessments to be imposed pursuant to this Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(E) The Fire Rescue Assessment imposed pursuant to this Ordinance is imposed by the City Commission, not the Broward County Board of County Commissioners, Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Ordinance shall be construed as ministerial.

SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT. It is hereby ascertained and declared that the fire rescue services, facilities, and programs of the City provide a special benefit to property within the City that is improved by the existence or construction of a residential dwelling unit or Building based upon the following legislative determinations:

(A) Fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

(B) The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhance and strengthens the relationship of such services to the use and enjoyment of residential dwelling units or Buildings within improved parcels of property within the City.

(C) The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhance the value of business and commercial property that is improved by the existence or construction of a Building which

enhanced value can be anticipated to be reflected in the rental charge or value of such business or commercial property.

ARTICLE II

ANNUAL FIRE RESCUE ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The City Commission is hereby authorized to impose an annual Fire Rescue Assessment to fund all or any portion of the Fire Rescue Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the City's provision of fire rescue services, facilities, or programs. All Fire Rescue Assessments shall be imposed in conformity with the procedures set forth in this Article II.

(B) The amount of the Fire Rescue Assessment imposed in a Fiscal Year against a parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Fire Rescue Assessed Cost among properties on a basis reasonably related to the special benefit provided by fire rescue services, facilities, or programs funded with assessment proceeds. Nothing contained in this Ordinance shall be construed to require the imposition of Fire Rescue Assessments against Government Property.

SECTION 2.02. INITIAL PROCEEDINGS. The initial proceeding for the imposition of a Fire Rescue Assessment shall be the adoption of an Initial Assessment Resolution by the City Commission (A) containing a brief and general description of the fire rescue services, facilities, or programs to be provided; (B) determining the Fire Rescue Assessed Cost to be assessed; (C) describing the method of apportioning the Fire Rescue

Assessed Cost and the computation of the Fire Rescue Assessment for specific properties; (D) providing a summary description of the parcels of property (conforming to the description contained on the Tax Roll) located within the City that receive a special benefit from the provision of fire rescue services, facilities, or programs or describing a specific geographic area in which such service, facility, or program will be provided; (E) establishing an estimated assessment rate for the upcoming Fiscal Year; and (F) directing the City to (1) prepare the initial Assessment Roll, as required by Section 2.03 hereof, (2) publish the notice required by Section 2.04 hereof, and (3) mail the notice required by Section 2.05 hereof using information then available from the Tax Roll.

SECTION 2.03. INITIAL ASSESSMENT ROLL.

(A) The initial Assessment Roll shall contain the following:

(1) A summary description of all Assessed Property conforming to the description contained on the Tax Roll.

(2) The name of the Owner of the Assessed Property.

(3) The amount of the Fire Rescue Assessment to be imposed against each such parcel of Assessed Property.

(B) The initial Assessment Roll shall be retained by the City Clerk and shall be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 2.04. NOTICE BY PUBLICATION. Upon completion of the initial Assessment Roll, the City Clerk shall publish, or direct the publication, once in a newspaper of general circulation within the City of a notice stating that at a meeting of the City Commission on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the City Commission hear objections of all interested persons to the Final Assessment Resolution which shall establish the rate of assessment and approve the aforementioned initial Assessment Roll. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include (A) a geographic depiction of the property subject to the Fire Rescue Assessment; (B) a brief and general description of the fire rescue services, facilities, or programs to be provided; (C) the rate of assessment; (D) the procedure for objecting provided in Section 2.06 hereof; (E) the method by which the Fire Rescue Assessment will be collected; and (F) a statement that the Initial Assessment Roll is available for inspection at the office of the City Clerk and all interested persons may ascertain the amount to be assessed against a parcel of Assessed Property at the office of the City Clerk.

SECTION 2.05. NOTICE BY MAIL. In addition to the published notice required by Section 2.04, the City shall provide notice, or direct the provision of notice, of the proposed Fire Rescue Assessment by first class mail to the Owner of each parcel of property (except Government Property) subject to the Fire Rescue Assessment. Such notice shall include (A) the purpose of the Fire Rescue Assessment; (B) the rate of

assessment to be levied against each parcel of property; (C) the unit of measurement to be applied to determine the Fire Rescue Assessment; (D) the number of such units contained in each parcel of property; (E) the total revenue to be collected by the City from the Fire Rescue Assessment; (F) a statement that failure to pay the Fire Rescue Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property; (G) a statement that all affected Owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of the notice; and (H) the date, time, and place of the hearing. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The City may provide proof of such notice by affidavit. Failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Commission pursuant to this Ordinance.

SECTION 2.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION. At the time named in such notice, or to which an adjournment or continuance may be taken by the City Commission, the City Commission shall receive any written objections and shall hear testimony from all interested persons and may then, or at any subsequent meeting of the City Commission adopt the Final Assessment Resolution which shall (A) confirm,

modify, or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the City Commission; (B) establish the rate of assessment to be imposed in the upcoming Fiscal Year; (C) approve the initial Assessment Roll, with such amendments as it deems just and right; and (D) determine the method of collection. The adoption of the Final Assessment Resolution by the City Commission shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire rescue services, facilities, or programs to be provided or constructed and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit. All objections to the Final Assessment Resolution shall be made in writing, and filed with the City Clerk at or before the time or adjourned time of such hearing. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Fire Rescue Assessments are imposed or reimposed hereunder.

SECTION 2.07. EFFECT OF FINAL ASSESSMENT RESOLUTION. The Fire Rescue Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution. The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the initial rate of assessment, the initial Assessment Roll, and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days

from the date of the City Commission action on the Final Assessment Resolution. The initial Assessment Roll, as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector, as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Rescue Assessments, such other official as the City Commission by resolution shall designate.

SECTION 2.08. ADOPTION OF ANNUAL RATE RESOLUTION.

(A) The City Commission shall adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year following the initial Fiscal Year for which a Fire Rescue Assessment is imposed hereunder.

(B) The initial proceedings for the adoption of an Annual Rate Resolution shall be the adoption of a Preliminary Rate Resolution by the City Commission (1) containing a brief and general description of the fire rescue services, facilities, or programs to be provided; (2) determining the Fire Rescue Assessed Cost to be assessed for the upcoming Fiscal Year; (3) establishing the estimated assessment rate for the upcoming Fiscal Year; (4) authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Resolution for the upcoming Fiscal Year; and (5) directing the City to (a) update the Assessment Roll, (b) provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (F) of this Section so require, and (c) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the City.

(C) The Annual Rate Resolution shall (1) establish the rate of assessment to be imposed in the upcoming Fiscal Year and (2) approve the Assessment Roll for the upcoming Fiscal Year with such adjustments as the City Commission deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Resolution, or any subsequent Preliminary Rate Resolution, together with modifications, if any, that are provided and confirmed in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(D) Nothing herein shall preclude the City Commission from providing annual notification to all Owners of Assessed Property in the manner provided in either or both Sections 2.04 or 2.05 hereof.

(E) Nothing herein shall preclude the City Commission from establishing by resolution a maximum rate of assessment provided that notice of such maximum assessment rate is provided pursuant to Sections 2.04 and 2.05 hereof.

(F) In the event (1) the proposed Fire Rescue Assessment for any Fiscal Year exceeds the maximum rate of assessment adopted by the City Commission and included in notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (2) the purpose for which the Fire Rescue Assessment is imposed or the use of the revenue from the Fire Rescue Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (3) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Fire Rescue

Assessment from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property. Such notice shall substantially conform with the notice requirements set forth in Sections 2.04 and 2.05 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Resolution. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Commission pursuant to this Ordinance.

(G) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Resolution or a prior year's Annual Rate Resolution, the adoption of the succeeding Annual Rate Resolution shall be the final adjudication of the issues presented as to such Assessed Property (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll, and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Commission action on the Annual Rate Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any Fire Rescue Assessment not challenged within the required 20 day period for those Fire Rescue

Assessments previously imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment Roll approved in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(H) The Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered to the Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Rescue Assessments, such other official as the City Commission by resolution shall designate. If the Fire Rescue Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

SECTION 2.09. LIEN OF FIRE RESCUE ASSESSMENTS. Upon the adoption of the Assessment Roll, all Fire Rescue Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a Fire Rescue Assessment shall be deemed perfected upon adoption by the City Commission of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for a Fire Rescue Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the Tax Roll. The lien for a Fire Rescue Assessment collected under the alternative method of collection provided in Section 3.02 shall be deemed perfected upon adoption

by the City Commission of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

SECTION 2.10. REVISIONS TO FIRE RESCUE ASSESSMENTS. If any Fire Rescue Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the City Commission is satisfied that any such Fire Rescue Assessment is so irregular or defective that the same cannot be enforced or collected, or if the City Commission has omitted any property on the Assessment Roll which property should have been so included, the City Commission may take all necessary steps to impose a new Fire Rescue Assessment against any property benefited by the Fire Rescue Assessed Costs, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Fire Rescue Assessment is annulled, vacated, or set aside, the City Commission may obtain and impose other Fire Rescue Assessments until a valid Fire Rescue Assessment is imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Fire Rescue Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Fire Rescue Assessment as finally approved shall be competent and sufficient evidence that such Fire Rescue Assessment was duly levied, that the Fire Rescue Assessment was duly made and adopted, and that all other proceedings adequate to such Fire Rescue Assessment were duly had, taken, and performed as required by this

Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, City Commission, or their deputies or employees, shall operate to release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Commission under the provision of this Ordinance.

(B) When it shall appear that any Fire Rescue Assessment should have been imposed under this Ordinance against a parcel of property specially benefited by the provision of fire rescue services, facilities, or programs, but that such property was omitted from the Assessment Roll or was not listed on the Tax Roll as an individual parcel of property as of the effective date of the Assessment Roll approved by the Annual Rate Resolution for any upcoming Fiscal Year, the City Commission may, upon provision of a notice by mail provided to the Owner of the omitted parcel in the manner and form provided in Section 2.05, impose the applicable Fire Rescue Assessment for the Fiscal Year in which such error is discovered, in addition to the applicable Fire Rescue Assessment due for the prior two Fiscal Years. Such Fire Rescue Assessment shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be

collected as provided in Article III hereof, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

(C) Prior to the delivery of the Assessment Roll to the Tax Collector in accordance with the Uniform Assessment Collection Act, the City's Finance Director shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any property subject to a Fire Rescue Assessment, to reclassify property based upon presentation of competent and substantial evidence, and correct any error in applying the Fire Rescue Assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the Fire Rescue Assessment imposed under the provisions of this Ordinance. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the City's Finance Director and not the Property Appraiser or Tax Collector.

(D) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the Tax Roll.

SECTION 2.13. INTERIM ASSESSMENTS. An interim Fire Rescue Assessment shall be imposed against all property for which a Certificate of Occupancy is issued after adoption of the Annual Rate Resolution. The amount of the interim Fire

Rescue Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Rate Resolution for the Fiscal Year in which the Certificate of Occupancy is issued. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim Fire Rescue Assessment shall also include an estimate of the subsequent Fiscal Year's Fire Rescue Assessment. No Certificate of Occupancy shall be issued until full payment of the interim Fire Rescue Assessment is received by the City. Issuance of the Certificate of Occupancy by mistake or inadvertence, and without the payment in full of the interim Fire Rescue Assessment, shall not relieve the Owner of such property of the obligation of full payment. For the purpose of this provision, such interim Fire Rescue Assessment shall be deemed due and payable on the date the Certificate of Occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the Certificate of Occupancy.

ARTICLE III

COLLECTION AND USE OF FIRE RESCUE ASSESSMENTS

SECTION 3.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the City Commission, the Fire Rescue Assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the City shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of a Fire Rescue Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act, (2) notice is provided to the Owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Fire Rescue Assessment upon certification of a non-ad valorem roll to the Tax Collector by the City.

SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of utilizing the Uniform Assessment Collection Act, the City may elect to collect the Fire Rescue

Assessments by any other method which is authorized by law or under the alternative collection method provided by this Section:

(A) The City shall provide Fire Rescue Assessment bills by first class mail to the Owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Rescue Assessment, (2) a description of the unit of measurement used to determine the amount of the Fire Rescue Assessment, (3) the number of units contained within the parcel, (4) the total amount of the Fire Rescue Assessment imposed against the parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Fire Rescue Assessment is due, and (7) a statement that the Fire Rescue Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from imposition of the Fire Rescue Assessments shall be recorded in the Official Records of the County. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The City shall have the right to foreclose and collect all delinquent Fire Rescue Assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. A Fire Rescue Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The City or its agent shall notify any property owner who is delinquent in payment of his or her Fire Rescue Assessment within 60 days

from the date such assessment was due. Such notice shall state in effect that the City or its agent will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent Fire Rescue Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent Fire Rescue Assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the City may be the purchaser to the same extent as any Person. The City or its agent may join in one foreclosure action the collection of Fire Rescue Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City and its agents, including reasonable attorney fees, in collection of such delinquent Fire Rescue Assessments and any other costs incurred by the City as a result of such delinquent Fire Rescue Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Fire Rescue Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the Owner in

the manner required by the Uniform Assessment Collection Act and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Fire Rescue Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

(F) Notwithstanding the City's use of an alternative method of collection, the City's Finance Director shall have the same power and authority to correct errors and omissions as provided to him or her or county officials in Section 2.12 hereof.

(G) Any City Commission action required in the collection of Fire Rescue Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) If Fire Rescue Assessments are imposed against Government Property, the City shall provide Fire Rescue Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Rescue Assessment, (2) a description of the unit of measurement used to determine the amount of the Fire Rescue Assessment, (3) the number of units contained within the parcel, (4) the total amount of the parcel's Fire Rescue Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Fire Rescue Assessment is due.

(B) Fire Rescue Assessments imposed against Government Property shall be due on the same date as all other Fire Rescue Assessments and, if applicable, shall be subject to the same discounts for early payment.

(C) A Fire Rescue Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The City shall notify the Owner of any Government Property that is delinquent in payment of its Fire Rescue Assessment within 60 days from the date such assessment was due. Such notice shall state that the City will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent Owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City, including reasonable attorney fees, in collection of such delinquent Fire Rescue Assessments and any other costs incurred by the City as a result of such delinquent Fire Rescue Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, a Fire Rescue Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in periodic installments with a remedy of a mandamus action in the event of non-payment. The City Commission may contract for such billing services with any utility, whether or not such utility is owned by the City.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. APPLICABILITY. This Ordinance and the City's authority to impose assessments pursuant hereto shall be applicable throughout the City.

SECTION 4.02. ALTERNATIVE METHOD.

(A) This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Ordinance, being necessary for the welfare of the inhabitants of the City, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the City Commission from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the City, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 4.03. CONFLICT. All Ordinances or parts of ordinances, all City Code sections or parts of City Code sections, and all resolutions or parts of resolutions in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 4.04. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by

any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 4.05. EFFECTIVE DATE. This Ordinance shall be in force and take effect immediately upon its passage and adoption.

PASSED AND ADOPTED on First Reading on the 25th day of June, 1996.

PASSED AND ADOPTED on Second and Final Reading on the 23rd day of July, 1996.

THE CITY OF SUNRISE, FLORIDA

By: _____
Mayor Steven W. Effman

ATTEST:

Dorothy J. Dunn
City Clerk

FIRST READING		SECOND READING	
MOTION:	PEARL	MOTION:	HARLEM
SECOND:	WISHNER	SECOND:	WISHNER
HARLEM:	YEA	HARLEM:	YEA
KLAUBER:	YEA	KLAUBER:	YEA
PEARL:	YEA	PEARL:	YEA
WISHNER:	YEA	WISHNER:	YEA
EFFMAN:	YEA	EFFMAN:	YEA

Approved by the City Attorney
as to Form and Legal Sufficiency:

Jeffrey D. Olson

CITY CLERK
CITY OF SUNRISE
96 JUL 29 AM 11:54

CITY OF SUNRISE, FLORIDA

INITIAL ASSESSMENT RESOLUTION

ADOPTED JULY 25, 1996

CERTIFICATION
I CERTIFY THIS TO BE A TRUE AND CORRECT COPY OF THE ORIGINAL DOCUMENT ON FILE AT CITY HALL.
WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF SUNRISE THIS 24 DAY OF July 19 96
DOROTHY J. DUNN, CMC/AAE, CITY CLERK

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CITY OF SUNRISE, FLORIDA

RESOLUTION NO. 95-251-96-A

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

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 829-X, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No. 829-X (the "Ordinance"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means 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 City.

"Code Descriptions" mean the code descriptions listed in the Fixed Property Use Codes and the code descriptions listed in the Improvement Codes.

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

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

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

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

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"Dwelling Unit" means a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

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

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

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

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

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes specified in Appendix A.

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

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

"NFIRS" means the National Fire Incident Reporting System developed by the Federal Emergency Management Agency, United States Fire Administration.

"Nursing Home Property" means those Tax Parcels with a Code Description designated as "Nursing Home" in the Improvement Codes specified in Appendix A.

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

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

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

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

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

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

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by available City revenues other than Fire Rescue Assessment proceeds.

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

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Rescue

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Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations.

general

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

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than the data maintained in the DOR Code because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes

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represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

cost apportionment

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

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

(F) The historical demand for fire rescue service availability for multi-family and single family Residential Property is similar and any difference in the percentage of documented fire rescue calls to such specific property uses does not justify a separate assessment rate classification.

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

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

residential parcel apportionment

(I) The size or the value of the Residential Property does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire Rescue Assessed Costs for fire rescue services attributable to single family residential property and to multi-family residential property

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on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

non-residential parcel apportionment

(K) The risk of loss and the demand for fire rescue service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(L) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire rescue service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify

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benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire rescue services.

(M) The demand for the availability of fire rescue services diminishes at the outer limit of Building size since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(N) It is fair and reasonable to impose a Fire Rescue Assessment against Nursing Home Property within the Building Area classifications established for Institutional Property notwithstanding the Demand Percentage determined for Nursing Home Property.

(O) Institutional Property whose use is exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as public in general that otherwise might be required to be provided by the City and such use thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Institutional Property whose use is exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon a parcel of Institutional property whose use is wholly exempt from ad valorem taxation under Florida law.

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SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) To correlate the Property Use Categories with the State Database, the Code Descriptions within the Fixed Property Use Codes similar to Code Descriptions within the Improvement Codes that were used to determine the Property Use Categories were identified. Appendix A contains a designation of Code Descriptions by Property Use Category with the Improvement Codes and Appendix B contains a designation of Code Descriptions by Property Use Category with the Fixed Property Use Codes. Such correlation between Code Descriptions by Property Use Category between the Fixed Property Use Codes and the Improvement Codes is necessary to allocate the historical demand for fire rescue services as reflected by the Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

(B) Based upon such correlation by Property Use Category between the Code Descriptions in the Fixed Property Use Codes and the Code Descriptions in the Improvement Codes, the number of Incident Reports filed within an annual sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Incident Reports allocated to each Property Use Category, bear to the total number of Incident Reports documented for all Property Use Categories within the sampling period.

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

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portion of the Fire Rescue Assessed Costs allocated to each individual Property Use Category.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

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

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

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

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 1996, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Rescue Assessed Costs. The remainder of such

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Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 1996.

(C) The estimated Fire Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 1996, as provided in Section 9 of this Initial Assessment Resolution.

SECTION 9. ASSESSMENT ROLL.

(A) Apreliminary Assessment Roll for the Fiscal Year commencing October 1, 1996, shall be prepared in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments shall be apportioned in the manner set forth in this Initial Assessment Resolution. A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the

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

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

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:30 p.m. on August 27, 1996, in City Commission Chambers of City Hall, 10770 W. Oakland Park Boulevard, Sunrise, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The City Clerk shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 6, 1996, in substantially the form attached hereto as Appendix E.

SECTION 12. NOTICE BY MAIL. The City shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than August 6, 1996.

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SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

SECTION 14. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 25th day of July 1996.

~~MAYOR, Steven W. Effman~~
Deputy Mayor Dan Pearl

Authentication:

Dorothy Dunn
City Clerk

MOTION: KLAUBER
SECOND: HARLEM

HARLEM: YEA
KLAUBER: YEA
PEARL: YEA
WISHNER: YEA
EFFMAN: YEA

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Approved by the City Attorney
as to Form and Legal Sufficiency.

Jeffrey D. Olson, Esq.

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APPENDIX A

IMPROVEMENT CODES

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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

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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

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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

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Property Use Category	Code Description	
	Improvement Code	Property Use
INDUSTRIAL/WAREHOUSE		
	500	Warehouse (any type of storage buildings - large or small)
	501	Packing House - Veg. or Citrus
	502	Factories or Mfg. Plants, Shops (no retail)
	504	Processing Plant - dairy, citrus and veg.
	599	Combination Uses
	800	Power companies
	801	Telephone companies
	803	Water & Sewer Plants
	805	Radio Stations
	806	Gas Companies
	899	Combination Uses

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Property Use Category	Code Description	
	Improvement Code	Property Use
INSTITUTIONAL		
	605	Club - exempt
	606	Club & lodges (Civic, Youth, Community-type, Recreation)
	700	Municipal
	701	County or State, other than BPI
	702	BPI
	703	U.S. Government
	706	Schools - private, day nursery
	707	Religious
	709	Ft. Lauderdale/Hollywood International Airport
	710	Port Everglades
	711	Flood Control District
	713	Turnpike Authority
	714	F.I.N.D.
	799	Combination Uses

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Property Use Category	Code Description	
	Improvement Code	Property Use
NURSING HOME		
	704	Medical (private hospitals, nursing and convalescent homes)

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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

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APPENDIX B

FIXED PROPERTY USE CODES

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APPENDIX B

FIXED PROPERTY USE CODES

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

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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

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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 GODDS, 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

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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

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
COMMERCIAL		
	583	LARGE VARIETY STORE
	584	MAIL ORDER STORE
	585	MALL
	589	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

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	600	BASIC INDUSTRY, UTILITY, DEFENSE
	609	BASIC INDUSTRY, UTILITY, DEFENSE
	610	NUCLEONICS
	611	RADIOACTIVE MATERIAL WORKING
	612	NUCLEAR ORDINANCE PLANT
	613	NUCLEAR ENERGY PLANT
	614	STEAM, HEAT ENERGY PLANT
	615	ELECTRIC GENERATING PLANT
	616	GAS MANUFACTURING PLANT
	620	LABORATORIES
	621	CHEMICAL, MEDICAL LABORATORY
	622	PHYSICAL MATERIALS TESTING LAB
	624	RADIOACTIVE MATERIALS LAB
	625	ELECTRICAL, ELECTRONIC LAB
	626	AGRICULTURAL LAB
	627	GENERAL RESEARCH LAB
	629	LABORATORIES
	630	COMMUN., DEFENSE, DOCUMENT FACILI.
	632	RADIO, RADAR SITE
	633	FIRE, POLICE, INDUSTRIAL COMM. CNTR
	634	TELEPHONE EXCHANGE, CENTRAL OFF.
	635	COMPUTER, DATA PROCESSING CNTR
	636	DOCUMENT CNTR, RECORD REPOSITORY
	639	COMMUN., DEFENSE, DOCUMENT FACILI.
	640	UTILITY, ENERGY DISTRIBUTION CNTR
	642	ELECTRIC TRANSMISSION SYSTEM
	644	GAS DISTRIBUTION SYSTEM, PIPELINE
	645	FLAMMABLE LIQUID SYSTEM, PIPELINE
	646	STEAM, HEAT DISTRIBUTION SYSTEM
	647	WATER SUPPLY SYSTEM

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	648	SANITARY SERVICE
	649	UTILITY, ENERGY DISTRIB. SYSTEM
	656	TOBACCO CURING SHED
	657	FRUIT, VEGETABLE PACKING
	672	ORE MINE
	674	PETROLEUM, NATURAL GAS WELL
	675	STONE, SLATE, CLAY, GRAVEL, SAND
	677	CHEMICAL, FERTILIZER, MINERAL MINE
	679	MINING, NATURAL RAW MATERIALS
	680	NONMETALLIC MINERAL, PRODUCTS
	681	STRUCTURAL CLAY MANUFACTURE
	682	GLASS MANUFACTURE
	683	GLASS CONTAINER MANUFACTURE
	684	POTTERY, CHINA, EARTHENWARE MANU.
	685	CEMENT MANUFACTURE
	686	CONCRETE BATCH PLANT
	688	NONMETALLIC MINERAL PRODUCT
	689	NONMETALLIC MINERAL PRODUCTS
	700	MANUFACTURING PROPERTY
	708	GENERAL MAINTENANCE SHOP
	709	MANUFACTURING PROPERTY
	710	FOOD INDUSTRIES
	711	SLAUGHTERING, PRESERVING MEAT
	712	DAIRY PRODUCT MANUFACTURE
	713	CANNING, PRESERVING FRUITS, VEGET.
	714	CANNING, PRESERVING FISH, SEA FOOD
	715	MANUFACTURE OF GRAIN MILL
	716	BAKERY PRODUCT MANUFACTURE
	717	SUGAR REFINING, CONFECTIONERY
	718	SNACK FOODS MANUFACTURE

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	719	FOOD INDUSTRIES
	721	DISTILLING, RECTIFYING, BLENDING
	723	BREWERY, MANUFACTURE OF MALT
	724	SOFT DRINK, CARBONATED WATER
	725	TOBACCO PRODUCTS MANUFACTURE
	726	VEGETABLE AND ANIMAL OIL FAT; SOAP
	729	BEVERAGES, TOBACCO, ESSENTIAL OILS
	730	TEXTILES
	731	COTTON GIN
	732	COTTON SPINNING, WEAVING
	733	WOOL OR WORSTED SPINNING, WEAVING
	734	MIXED, BLENDED, OTHER FIBERS
	735	TEXTILE FINISHING PLANT
	736	KNITTING MILLS FOR ALL FIBERS
	737	CORDAGE, ROPE, TWINE, NET MANU.
	738	FLOOR COVERING, COATED FABRIC MANU.
	739	TEXTILES
	741	FOOTWEAR MANUFACTURE
	742	WEARING APPAREL EXCLUDING FOOTWEAR
	743	MADE-UP TEXTILE GOODS MANU.
	745	FUR PRODUCTS MANUFACTURE
	746	LEATHER PRODUCTS MANU.
	747	RUBBER PRODUCTS MANU.
	749	FOOTWEAR, WEARING APPAREL, LEATHER
	750	WOOD, FURNITURE, PAPER, PRINTING
	751	SAWMILL, PLANING MILL, WOOD PRODUCTS
	752	WOODEN OR CANE CONTAINERS
	753	WOOD, CORK PRODUCTS MANU.
	754	FURNITURE, FIXTURE, BEDDING MANU.
	755	PAPER, PULP, PAPERBOARD MANU.

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	756	PAPER, PULP, PAPERBOARD PROD. MANU.
	757	NEWSPAPER OR MAGAZINE PRINTING
	758	PRINT, PUBLISHING, ALLIED INDUSTRY
	759	WOOD, FURNITURE, PAPER, PRINTING
	760	CHEMICAL, PLASTIC, PETROLEUM
	761	INDUSTRIAL CHEMICAL MANU.
	762	HAZARDOUS CHEMICAL MANU.
	763	PLASTIC MANUFACTURE
	764	PLASTIC PRODUCT MANU.
	765	PAINT, VARNISH, LACQER, INK, WAX
	766	DRUG, COSMETIC, PHARMACEUTICAL MANU.
	767	PETROLEUM REFINERY, NATURAL GAS PLNT
	768	ASPHALT, COAL PRODUCT MANU.
	769	CHEMICAL, PLASTIC, PETROLEUM
	770	METAL, METAL PRODUCTS
	771	IRON, STEEL MANU.
	772	NONFERROUS METAL MANU.
	773	METAL PRODUCT MANU.
	774	MACHINERY MANUFACTURE
	775	ELECTRICAL EQUIPMENT MANU.
	776	ELECTRICAL APPLIANCE, ELECTRONICS
	779	METAL, METAL PRODUCTS
	781	SHIPBLDG, REPAIR VESSELS >65 FT
	782	BOAT BUILDING, REPAIR VESSELS >65 FT
	783	RAILWAY EQUIP. MANU., REPAIR
	784	MOTOR VEHICLE MANU.
	786	AIRCRAFT, ROCKET MANU., REPAIR
	787	MANU, OF TRANSPORT EQUIP.
	789	VEHICLE ASSEMBLY, MANU.
	790	OTHER MANUFACTURING

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	791	INSTRUMENT MANU.
	792	PHOTOGRAPHIC, OPTICAL GOODS MANU.
	794	JEWELRY MANU.
	796	LAUNDRY, DRY CLEANING PLANT
	797	PHOTOGRAPHIC FILM PROCESSING LAB
	798	TOY, SPORTING GOOD MANU.
	799	OTHER MANUFACTURING
	8	STORAGE PROPERTY
	800	STORAGE PROPERTY
	810	AGRICULTURAL PRODUCTS
	811	SEEDS, BEANS, NUTS, SILAGE STORAGE
	812	BOXED, CRATED, AGRICU. STORAGE
	813	LOOSE BAGGED AGRIC. PRODUCTS
	815	BARNS, STABLES
	816	GRAIN ELEVATORS
	817	LIVESTOCK STORAGE
	818	AGRICULTURAL SUPPLY STORAGE
	819	AGRICULTURAL PRODUCTS STORAGE
	820	TEXTILE STORAGE
	821	BALED COTTON STORAGE
	824	BALED JUTE, HEMP, FLAX, SISAL STORAGE
	825	CLOTH YARN STORAGE
	826	WEARING APPAREL, GARMENTS, STORAGE
	828	FUR, SKIN, HAIR PRODUCTS STORAGE
	829	TEXTILE STORAGE
	830	PROCESSED FOOD, TOBACCO STORAGE
	831	PACKAGED FOOD STUFF STORAGE
	832	CANNED, BOTTLED FOOD, DRINK STORAGE
	833	LOOSE, BAGGED, PROCESSED FOOD STRG
	834	FOOD LOCKER PLANTS

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	835	COLD STORAGE
	836	BULK SUGAR STORAGE
	838	PACKAGED TOBACCO PRODUCT STORAGE
	839	PROCESSED FOOD, TOBACCO STORAGE
	840	PETROLEUM PRODUCTS, ALCOHOLIC STRG
	841	FLAMMABLE, COMBUST. LIQUID TANK STRG
	842	GASOMETER, CRYOGENIC GAS STORAGE
	843	LP-GAS BULK PLANT
	844	MISSILE, ROCKET FUEL STORAGE
	845	PACKAGE PETROLEUM PRODUCTS STRG
	846	ALCOHOLIC BEVERAGE STORAGE
	849	PETROLEUM PROD., ALCOHOLIC BEV. STRG
	850	WOOD PRODUCTS, FURNITURE STRG
	851	LUMBER YARD, BLDG. MATERIALS STRG
	852	WOOD PRODUCTS, FURNITURE STRG
	853	FIBER PRODUCT STORAGE
	855	PAPER, PAPER PRODUCTS STORAGE
	856	TIMBER, PULPWOOD, LOGS, WOOD FUEL
	859	WOOD, PAPER PRODUCTS STORAGE
	860	CHEMICAL OR PLASTIC PRODUCT STORAGE
	861	INDUSTRIAL CHEMICAL STORAGE
	862	HAZARDOUS CHEMICAL STORAGE
	863	PLASTIC, PLASTIC PRODUCT STORAGE
	864	FERTILIZER STORAGE
	865	PAINT, VARNISH STORAGE
	866	DRUG, COSMETIC, PHARMACEUTICAL STRG
	867	RUBBER PRODUCTS STORAGE
	868	PHOTOGRAPHIC FILM STORAGE
	869	CHEMICAL OR PLASTIC PRODUCT STORAGE
	870	METAL PRODUCTS STORAGE

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INDUSTRIAL/WAREHOUSE		
	871	BASIC METAL FORM STORAGE
	872	METAL PARTS STORAGE
	873	HARDWARE STORAGE
	874	MACHINERY STORAGE
	875	ELECTRICAL APPLIANCE, SUPPLY STORAGE
	876	FINISHED METAL PRODUCTS STORAGE
	877	SCRAP, JUNKYARDS
	879	METAL, METAL PRODUCTS STORAGE
	880	VEHICLE STORAGE
	881	RESIDENTIAL PARKING STORAGE
	882	GENERAL VEHICLE PARKING GARAGE
	883	BUS, TRUCK, AUTO FLEET STORAGE
	884	HEAVY MACHINE, EQUIPMENT STORAGE
	885	BOAT, SHIP STORAGE
	886	AIRCRAFT HANGER
	888	FIRE STATIONS
	889	VEHICLE STORAGE
	890	GENERAL ITEM STORAGE
	891	GENERAL WAREHOUSE
	893	PACKAGED MINERAL PRODUCTS STORAGE
	894	FREIGHT TERMINAL
	895	COAL STORAGE
	897	ICE STORAGE
	898	WHARF, PIER
	899	GENERAL ITEM STORAGE

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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
	156	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

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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
	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
	352	INSTITUTION FOR PHYSICAL REHAB
	359	CARE OF PHYSICALLY INCONVENIENCED
	360	CARE OF MENTALLY HANDICAPPED
	361	MENTAL INSTITUTION

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
INSTITUTIONAL		
	362	INSTITUTION FOR MENTALLY RETARDED
	369	CARE OF THE MENTALLY HANDICAPPED
	465	CONVENT, MONASTERY, RELIGIOUS
	596	POST OFFICE
	631	NATIONAL DEFENSE SITE
	896	MILITARY, NATIONAL DEFENSE STRG

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
NURSING HOME		
	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

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
RESIDENTIAL		
	400	RESIDENTIAL PROPERTY
	409	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
	415	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
	429	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

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Property Use Category	Code Description	
	Fixed Property Use Code	Property Use
RESIDENTIAL		
	486	100 OR MORE UNITS: SEASONAL
	489	HOME HOTELS
	490	OTHER RESIDENTIAL OCCUPANCIES
	499	OTHER RESIDENTIAL OCCUPANCIES

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APPENDIX C

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

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APPENDIX C

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION C-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS. The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 1996, is $1,084,954.00.

SECTION C-2. ESTIMATED FIRE RESCUE ASSESSMENTS. The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 1996, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/ Warehouse Rates/Unit	Institutional Rates/Unit	Nursing Home Rates/Unit
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq ft		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq ft		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq ft		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq ft		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq ft		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq ft		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq ft		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq ft		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq ft		$2,104.40	$2,196.54	$6,529.08	$6,529.08

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APPENDIX D

PARCEL APPORTIONMENT METHODOLOGY

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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. The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue 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 Rescue Assessments for each Tax Parcel of Non-Residential Property except Nursing Home Property shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. With the exception of Nursing Home Property, the resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each 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;

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(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; and

(9) Tax Parcels with a Building Area of 50,000 square feet or greater.

(C) As to each non-residential Property Use Category except Nursing Home Property, 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;

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(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; and

(9) Subsection (B)(9) of this Section by 50,000 square feet.

(D) For each non-residential Property Use Category except Nursing Home Property, add the products of subsections (C)(1) through (C)(9) 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 Rescue Assessments.

(E) With the exception of Nursing Home Property, 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 Rescue Assessments on each of the respective non-residential Property Use Categories except Nursing Home Property.

(F) For each of the non-residential Property Use Categories except Nursing Home Property, multiply the resulting quotients from subsection (A) of this Section by each of the respective products in subsections (C)(1) through (C)(9) 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-

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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 Use Categories except Nursing Home Property, 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 Rescue Assessments to be imposed upon each Tax Parcel in each of the non-residential Property Use Categories.

SECTION D-3. NURSING HOME PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Nursing Home Property shall be computed as follows:

(A) For Nursing Home Property, assign the respective dollar amounts of the Fire Rescue Assessments determined in Section D-2 of this Appendix for Institutional Property to the comparable square footage category ranges of Nursing Home Property. Such amount shall be the amount of the Fire Rescue Assessments imposed upon each Tax Parcel of Nursing Home Property.

(B) Multiply the amount directed to be imposed as Fire Rescue Assessments on Nursing Home Property in subsection (A) of this Section by the number of Tax Parcels determined to be in each of the square footage category ranges related to Nursing Home Property in subsection (B)(1) through (B)(9) of Section D-2. The sum of the resulting products represents the aggregate revenue to be derived from Fire Rescue Assessments imposed upon Nursing Home Property.

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(C) The remaining portion of the City's fire rescue budget otherwise attributable to Nursing Home Property, and not funded through Fire Rescue Assessments imposed upon Nursing Home Property, shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

SECTION D-4. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

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APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

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APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 6, 1996

[INSERT MAP OF CITY]

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

Notice is hereby given that the City Commission of the City of Sunrise will conduct a public hearing to consider imposing fire rescue special assessments for the provision of fire rescue services within the City of Sunrise.

The hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Blvd., Sunrise, 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's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least seven days prior to the date of the hearing.

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

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Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/ Warehouse Rates/Unit	Institutional Rates/Unit	Nursing Home Rates/Unit
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq ft		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq ft.		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq ft		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq ft		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq ft		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq ft		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq ft		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq ft		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq ft		$2,104.40	$2,196.54	$6,529.08	$6,529.08

Copies of the Fire Rescue Assessment Ordinance, Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 10770 W. Oakland Park Blvd., Sunrise, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 1996, 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 Finance Department at (954) 746-3217, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
OF SUNRISE, FLORIDA

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APPENDIX F

FORM OF NOTICE TO BE MAILED

C96280
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APPENDIX F

FORM OF NOTICE TO BE MAILED

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

City of Sunrise
10770 W. Oakland Park Blvd.
Sunrise, Florida 33351

SUNRISE, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE NON-AD VALOREM ASSESSMENTS
NOTICE DATE: August 6,1996

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by section 197.3632, Florida Statutes, notice is given by the City of Sunrise that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 1996 - September 30, 1997. The purpose of this assessment is to fund fire rescue services benefiting improved property located within the City of Sunrise. The total annual fire rescue assessment revenue to be collected within the City of Sunrise is estimated to be $1,084,954.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

The total number of number of billing units on the above parcel is _____.

The annual fire rescue assessment for the above parcel is $_____.

A public hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Blvd., Sunrise, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days

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of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least 48 hours prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the City Clerk's office, City Hall, located at 10770 W. Oakland Park Blvd., Sunrise, Florida.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the City Finance Department at (954) 746-3217 Monday through Friday between 8:00 a.m. and 5:00 p.m. If you have a correction, please fill out the enclosed correction request card and return it to the City immediately.

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

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

City of Sunrise
10770 W. Oakland Park Blvd.
Sunrise, Florida 33351

SUNRISE, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE NON-AD VALOREM ASSESSMENTS
NOTICE DATE: August 6,1996

Revenue Collection # 19120-AD-05600
Property Appraiser # 494120AD0560
Legal Description: SUNRISE ISLAND 3 CONDO UNIT 507

(1)
WATSON,WILLIAM F & MICHELLE T
P O BOX N7544
NASSAU BAHAMAS

As required by section 197.3632, Florida Statutes, notice is given by the City of Sunrise that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 1996 - September 30, 1997. The purpose of this assessment is to fund fire rescue services benefiting improved property located within the City of Sunrise. The total annual fire rescue assessment revenue to be collected within the City of Sunrise is estimated to be $1,084,954.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as Residential.

The total number of billing units on the above parcel is 1 dwelling unit(s).

The annual fire rescue assessment for the above parcel is $20.73.

A public hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Boulevard, Sunrise, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least 48 hours prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the City Clerk's Office, City Hall, located at 10770 W. Oakland Park Boulevard, Sunrise, Florida.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the City Finance Department at (954) 746-3217, Monday through Friday between 8:00 a.m. and 5:00 p.m. If you have a correction, please fill out the enclosed correction request card and return it to the City immediately.

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

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Q. **I currently claim a deduction for property taxes on my income tax return each year; can I claim a deduction for the fire rescue special assessment?**

A. This is a question for your tax adviser. However, generally a special assessment against your residence is not a valid income tax deduction. However, if you own rental property or a business, the special assessment may be deductible when computing your income taxes. Please contact your accountant or income tax preparer for information regarding your specific situation.

Q. **I have a tenant in my house. Should the tenant pay the assessment or will I have to pay it as property owner?**

A. Like property taxes, special assessments are billed to property owners only; each property owner or landlord will have to determine how the tenant should share in the assessment costs.

Q. **Is the assessment notice a bill?**

A. No, this is preliminary notice of the fire rescue assessment that will appear as an additional line item on your property tax bill in November.

Q. **What if the information contained on the assessment notice is incorrect? How do I get it corrected?**

A. If information on the notice is incorrect, please use the enclosed postcard to notify the City of Sunrise of the error. Please print legibly and include your name, property appraiser number and daytime telephone number. These postcards will be processed and corrections made to the assessment roll before certifying it to the Tax Collector for placement on the tax bill.

Q. **What if I am billed incorrectly for assessments on the tax bill in November? How do I get it corrected?**

A. If information on the November tax bill is incorrect, please contact the City of Sunrise Finance Department at (954) 746-3217, Monday - Friday between 8:00 a.m. - 5:00 p.m. City staff will process the appropriate forms and forward them to the Tax Collector for his correction of the assessment roll.

Q. **What will happen at the public hearing scheduled for August 27, 1996?**

A. At the public hearing on August 27, 1996, the City Commission will hear comments from the public regarding this new revenue source. After receiving comments, the City Commission will finalize its decision regarding the imposition of the special assessments and the rates of assessment.

Q. **Where can I get more information?**

A. If you have a question regarding the fire rescue assessment, you may contact the City of Sunrise Finance Department at (954) 746-3217, Monday - Friday between 8:00 a.m. - 5:00 p.m.

Thank you for your patience and support in addressing this issue. The assessment approach will assist the City of Sunrise in more efficiently billing and collecting for the fire rescue services it provides to property owners.

CITY OF SUNRISE

FIRE RESCUE SPECIAL ASSESSMENT PROGRAM

INFORMATION BROCHURE

CITY OF SUNRISE
10770 W. OAKLAND PARK BOULEVARD
SUNRISE, FLORIDA 33351

C96280
95-251-96-A

The City of Sunrise expects to implement a fire rescue special assessment program to provide a portion of the funding for Sunrise's fire rescue services and facilities beginning with the fiscal year starting October 1, 1996. With this brochure, you have received a notice of your proposed fire rescue assessment which contains the legal information required by State law. The information in this brochure has been prepared to clarify the legal information in the notice and to answer some of the questions you may have regarding Sunrise's proposed fire rescue assessment program.

Q. What is the purpose of the proposed fire rescue services special assessment?

A. The proposed assessment will be used to pay for a portion of the costs of fire rescue services to properties in the City of Sunrise.

Q. What period of time does the assessment cover and when will the assessment be payable?

A. The assessment is imposed annually and initially covers the period October 1, 1996 through September 30, 1997. It will be payable, as part of your tax bill, each year between November 1 and March 31.

Q. Why has the City of Sunrise decided to use special assessments to fund all or a portion of fire rescue services?

A. The loss of revenue you previously paid to Broward County to fund a portion of fire rescue services costs has resulted in a revenue shortfall for the City of Sunrise. If the City does not use special assessments to recover this revenue shortfall, the City either has to reduce the level of fire rescue services or raise the money through other revenue sources such as property taxes.

Q. Why use special assessments to fund fire rescue services and not taxes? What is the difference between the fire rescue assessment and the property taxes I pay the City of Sunrise?

A. The use of special assessments requires the City to meet the Florida case law requirements for a valid special assessment including fair and reasonable apportionment. This means that unlike taxes, which can be used for any general purpose, fire rescue special assessments must be developed to recover each property's proportionate share of the costs of providing fire rescue services. Under the City's approach, this means that every improved property owner will pay their proportionate share of the costs of providing fire rescue services regardless of their tax exempt status.

Q. What is the City of Sunrise Fire Rescue Department's total budget and how much revenue will the special assessment raise?

A. The City of Sunrise Fire Rescue Department's proposed budget for fiscal year 1996-97, subject to approval by the City Commission, is approximately $11.0 million. The special assessment will raise approximately $925,000 to replace the lost revenue contribution from Broward County and other fire rescue costs.

Q. Why is the City of Sunrise using the tax bill collection method to collect the assessments?

A. "Piggy-backing" the collection method on the annual property tax bill (1) saves money for everyone by reducing the administrative costs of the program, (2) results in a stable revenue source to fund fire rescue services, and (3) is more fair to property owners who pay on time as well as those who may be delinquent in their payments.

Q. How does the tax bill collection method benefit delinquent property owners?

A. Property owners who do not pay their special assessments could lose title to their property either through foreclosure or tax deed sale. By using the tax bill collection method, the delinquent property owner will receive up to a two-year grace period and avoid costly traditional foreclosure proceedings.

Q. What benefits will the program provide to property owners in Sunrise?

A. You will continue to receive the excellent service you have come to expect. The fire rescue assessment program provides a cost-effective and financially-stable means of funding fire rescue services and facilities for years to come, stability in insurance rates, protection of public safety, enhancement of property value and better service to property and its occupants.

Q. What will happen if I do not pay the assessment?

A. Because the City is using the tax bill collection method, Florida law requires that all ad valorem taxes and the accompanying fire rescue assessments be paid at the same time. If you do not pay your taxes and the fire rescue assessments, a lien will be placed against your property equal in rank and dignity with the liens of all state, county and municipal taxes and special assessments.

Q. I don't pay taxes now due to homestead exemption. Will I have to pay the special assessments?

A. Yes. Special assessments are different than taxes and the fire rescue special assessment applies to all residential property uses regardless of homestead exemption.

Q. What if I am concerned that I cannot pay the full assessment amount at one time?

A. If you make monthly mortgage payments, it is likely that this amount will be escrowed by your mortgage holder much like property taxes and your monthly payment will include this assessment. Alternatively, if you would like to make installment payments, you might wish to contact the Broward County Department of Revenue Collection at (954) 468-3452 to arrange to participate in the quarterly installment program for the payment of taxes and assessments.

Q. I receive a discount for early payment of my taxes. Will I receive the same discount for my special assessment?

A. Yes. The same discounts and penalties applicable to ad valorem taxes also apply to special assessments collected on the tax bill.

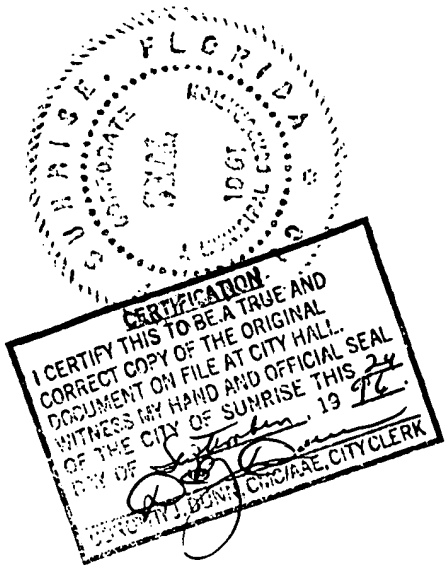
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CITY CLERK
CITY OF SUNRISE
96 AUG 29 PM 3:00

CITY OF SUNRISE, FLORIDA

FINAL ASSESSMENT RESOLUTION

95-251-96-B



ADOPTED AUGUST 27,1996

C96339

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CITY OF SUNRISE, FLORIDA

FINAL ASSESSMENT RESOLUTION

ADOPTED AUGUST 27,1996

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CITY OF SUNRISE, FLORIDA

RESOLUTION NO. 95-251-96-B

A RESOLUTION OF THE CITY OF SUNRISE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF SUNRISE, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF SUNRISE; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Sunrise, Florida, has enacted Ordinance No. 829-X (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City;

WHEREAS, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property;

WHEREAS, the City Commission desires to initiate a fire rescue assessment program within the City using the Uniform Assessment Collecting Act method for the Fiscal Year beginning on October 1, 1996;

WHEREAS, the City Commission, on July 25, 1996, adopted Resolution No. 95-251-96-A (the "Initial Assessment Resolution"), containing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing

the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, pursuant to the provisions of the Ordinance, the City is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS,notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on August 27, 1996, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to Ordinance No. 829-X, Resolution No. 95-251-96-A, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Final Assessment Resolution as defined in Ordinance No. 829-X. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described in the Initial Assessment Resolution, in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance and the Initial Assessment Resolution, from the fire rescue services, facilities,

or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(B) The method for computing Fire Rescue Assessments described in the Initial Assessment Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 1996, the estimated Fire Rescue Assessed Cost to be assessed is $1,084,954.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 1996, are hereby established as follows:

Billing		Residential	Commercial	Industrial/ Warehouse	Institutional	Nursing Home
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq ft		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq ft		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq ft		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq ft		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq ft		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq ft		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq ft		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq ft		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq ft		$2,104.40	$2,196.54	$6,529.08	$6,529.08

The above rates of assessment are hereby approved.

(D) Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(E) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

(F) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(G) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.

The Initial Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of

assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

SECTION 6. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Commission of the City of Sunrise, Florida this 27th day of August, 1996.

MAYOR, Steven W. Ellman

Authentication:

Dorothy Dunn
City Clerk

MOTION: HARLEM
SECOND: KLAUBER

HARLEM: YEA
KLAUBER: YEA
PEARL: YEA
WISHNER: YEA
EFFMAN: YEA

Approved by the City Attorney
as to Form and Legal Sufficiency.

Jeffrey D. Olson, Esq.

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

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95-251-96-B

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Dorothy J. Dunn, Camille S. Gianatasio, Kevin M. Butler, and Joseph W. Biggs, who, after being duly sworn, depose and say:

1. Dorothy J. Dunn, City Clerk of the City of Sunrise, Florida ("City"), pursuant to that certain specialized service agreement with David M. Griffith & Associates, Ltd. ("DMG") and Government Systems Group, L.C. ("GSG") dated January 23, 1996, and the authority and direction received from the City Commission, timely directed the preparation, mailing, and publication of notices in accordance with Sections 2.03, 2.04, and 2.05 of the Fire Rescue Assessment Ordinance adopted by the City Commission on July 25, 1996, (the "Assessment Ordinance") in conformance with the Initial Assessment Resolution adopted by the City Commission on July 25, 1996 (the "Initial Assessment Resolution").

2. Camille S. Gianatasio is Vice President of Government Systems Group, L.C. ("GSG"). GSG has caused the notices required by Section 2.05 of the Assessment Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has 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

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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.

3. On or before August 6, 1996, GSG delivered and directed the mailing of the above-referenced notices by Mail Master of Tallahassee, Inc. ("Mail Master") and Modern Mailers, Inc. ("Modern Mailers"), in accordance with Section 2.05 of the Assessment Ordinance by First Class Mail, to each Owner of Assessed Property (as defined in the Assessment Ordinance) shown on the initial Assessment Roll, prepared in accordance with the Initial Assessment Resolution, 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.

4. Kevin M. Butler is President of Mail Master. As directed above, Mail Master, mailed or caused to be mailed on or before August 6, 1996, the above-referenced notices delivered to Mail Master by GSG.

5. Joseph W. Biggs is President of Modern Mailers. As directed above, Modern Mailers, mailed or caused to be mailed on or before August 6, 1996, the above-referenced notices delivered to Modern Mailers by GSG.

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FURTHER AFFIANTS SAYETH NOT.

Dorothy J. Dunn, affiant

Camille S. Gianatasio, affiant

Kevin M. Butler, affiant

Joseph W. Biggs, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 26 day of August, 1996 by Dorothy J. Dunn, City Clerk as designee for City Manager of the City of Sunrise, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

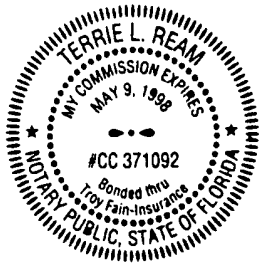
Printed Name: SANDRA WEINSTOCK
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:

OFFICIAL NOTARY SEAL
SANDRA WEINSTOCK
COMMISSION NUMBER
CC305903
MY COMMISSION EXP
SEPT 8,1997

C96339
95-251-96-B

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 23rd day of August, 1996 by Camille S. Gianatasio, Vice President, Government Systems Group, L.C., a Florida limited corporation. She is personally known to me or has produced _____ as identification and did take an oath.



Terrie L. Ream
Printed Name:_____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 23rd day of August, 1996 by Kevin M. Butler, President, Mail Master of Tallahassee, Inc., a Florida corporation. He is personally known to me or has produced _____ as identification and did take an oath.



Terrie L. Ream
Printed Name:_____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 23rd day of August, 1996 by Joseph W. Biggs, President, Modern Mailers, Inc., a Florida corporation. He is personally known to me or has produced _____ as identification and did take an oath.



Terrie L. Ream
Printed Name:_____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.:_____

C96339
95-251-96-B

SUN-SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

96 AUG 14 AM 10:30

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH

Before the undersigned authority personally appeared KBast

who on oath says that he is Supervisor of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach County, Florida, that the attached copy of advertisement, being a Notice in the matter of

in the Court was published in said newspaper in the issues of August 1, 1996

Affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach County, Florida, each day, and have been entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

KBast

(Signature of Affiant)

Sworn to and subscribed before me this 13th day of August, 1996

Barbara Strickland

(Signature of Notary Public)

(Name of Notary typed, printed or stamped) BARBARA STRICKLAND MY COMMISSION # CC 207617 EXPIRES July 24, 1996 BONDED THRU TROY FAIN INSURANCE, INC.

Personally Known ✓ or Produced Identification

EXHIBIT B

PROOF OF PUBLICATION

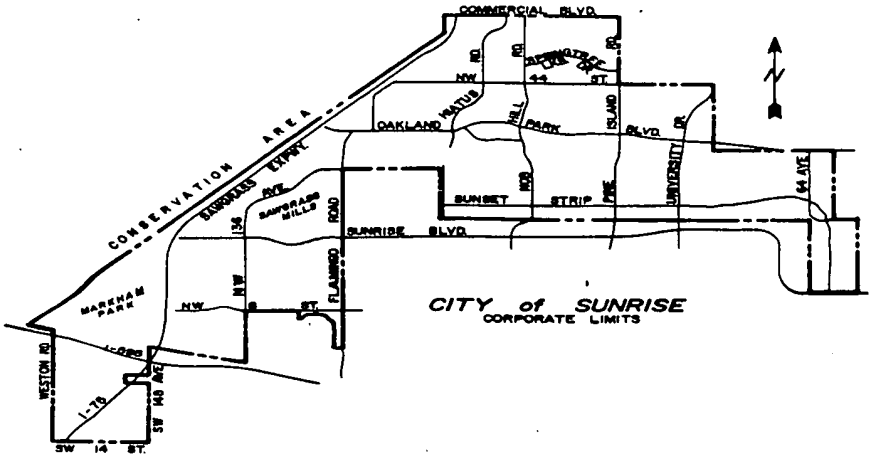
1 of 2

C96359

95-251-96-B

E COPY OF LEGAL NOTICE HERE

CITY OF SUNRISE



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

Notice is hereby given that the City Commission of the City of Sunrise will conduct a public hearing to consider imposing fire rescue special assessments for the provision of fire rescue services within the City of Sunrise.

The hearing will be held at 6:30 p.m. on August 27, 1996, in the City Commission Chambers of City Hall, 10770 W. Oakland Park Blvd., Sunrise, 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's Administrative Aide at (954) 746-3250 or TDD (954) 572-1545 at least seven days prior to the date of the hearing.

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

Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/ Warehouse Rates/Unit	Institutional Rates/Unit	Nursing Home Rates/Unit
Dwelling Unit	NA	$20.73				
Parcel	<1,999 sq. ft.		$42.09	$43.93	$130.58	$130.58
	2,000-3,499 sq. ft.		$84.18	$87.86	$261.16	$261.16
	3,500-4,999 sq. ft.		$147.31	$153.76	$457.04	$457.04
	5,000-9,999 sq. ft.		$210.44	$219.65	$652.91	$652.91
	10,000-19,999 sq. ft.		$420.88	$439.31	$1,305.82	$1,305.82
	20,000-29,999 sq. ft.		$841.76	$878.62	$2,611.63	$2,611.63
	30,000-39,999 sq. ft.		$1,262.64	$1,317.93	$3,900.00	$3,900.00
	40,000-49,999 sq. ft.		$1,683.52	$1,757.23	$5,223.26	$5,223.26
	>50,000 sq. ft.		$2,104.40	$2,196.54	$6,529.08	$6,529.08

Copies of the Fire Rescue Assessment Ordinance, Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 10770 W. Oakland Park Blvd., Sunrise, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 1996, 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 Finance Department at (954) 746-3217, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
OF SUNRISE, FLORIDA

Proof
Ex. B
2 of 2

C96339 95-251-96-B

96-372647 T#001
07-31-96 11:33AM

INTERLOCAL AGREEMENT between BROWARD COUNTY and CITY OF SUNRISE concerning UNIFORM COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS

This is an Interlocal Agreement made and entered into by and between Broward County, a political subdivision of the State of Florida, and the City of Sunrise, a municipal corporation, organized and existing under the laws of the State of Florida ("the City").

WHEREAS, Florida Statutes provides for a uniform method for the levy, collection, and enforcement of non-ad valorem assessments; and

WHEREAS, the City desires to utilize the provisions set forth in Florida Statutes relating to the procedures for levy, collection, and enforcement of non-ad valorem assessments; and

WHEREAS, Section 197.3632, Florida Statutes, requires that a local governing board shall enter into a written agreement with the tax collector which provides for reimbursement of necessary administrative and actual collection costs incurred in employing the uniform method of collection; and

WHEREAS, pursuant to the Broward County Charter, the Broward County Finance and Administrative Services Department performs all functions and duties of the office of tax collector (hereinafter referred to as "the County").

NOW, THEREFORE, in consideration, of the promises, covenants, and obligations contained herein, and subject to all requirements of state law relating to the levy of non-ad valorem assessments, undersigned parties hereto agree as follows:

BK25205PG0280

Approved BCC 6/25/96 #32
Submitted By Ken Cell
→ RETURN TO DOCUMENT CONTROL

(6)
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95-251-95-A

SECTION 1. **UNIFORM METHOD**. Commencing with the tax roll of 1996 and continuing year-to-year, unless and until the County shall receive timely written notice from the City electing to discontinue using the uniform method of collection of non-ad valorem assessments, the County shall collect the non-ad valorem assessments provided to the Broward County Finance and Administrative Services Department from the City pursuant to the procedures set forth in Section 197.3632, Florida Statutes.

SECTION 2. **COMPLIANCE WITH UNIFORM METHOD**. The City shall comply, at all times, with the requirements, obligations, duties, and procedures set forth in Section 197.3632, Florida Statutes, as currently enacted or as may be amended from time-to-time, and such requirements, obligations, duties, and procedures are incorporated herein by reference as if set forth in full.

SECTION 3. **COUNTY COLLECTION ACTIONS ARE MINISTERIAL.** The parties acknowledge and agree that non-ad valorem assessments are imposed by the City and not Broward County; all actions of the County in conjunction with the uniform collection of any non-ad valorem assessments imposed by the City are and shall be construed at all times as purely ministerial acts.

SECTION 4. **REIMBURSEMENT**. The City shall be responsible for all necessary administrative and actual collection costs which are incurred by the County for performing the activities contemplated herein and authorized in Section 197.3632, Florida Statutes. The County shall distribute to the City the non-ad valorem assessments collected pursuant to this Agreement in substantial compliance with the provisions of Section 197.383, Florida Statutes, less necessary administrative and actual collection costs.

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SECTION 5. ENTIRE AGREEMENT. This Agreement supersedes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein, and there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, no deviation from the terms hereof shall be predicated upon any prior representations or agreements whether oral or written.

No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

Neither this Agreement nor any term or provision hereof or right hereunder shall be assignable by either party and any attempt to make such assignment shall be void.

SECTION 6. NOTICE. Whenever either party desires to give notice unto the other, it must be given by written notice, sent by registered United States mail, with return receipt requested, or by a nationally recognized overnight express mail service (e.g. Federal Express), addressed to the party for whom it is intended, at the place last specified, and the place for giving of notice shall remain such until it shall have been changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving of notice:

For The County:

County Administrator
Office of the County Administrator
Broward County Governmental Center
115 South Andrews Avenue, Suite 409
Fort Lauderdale, Florida 33301

With a copy to the County Attorney and Director, Revenue Collection Division

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For The City:

Finance Director
City of Sunrise
10770 W. Oakland Park Blvd.
Sunrise, Florida 33351

With a copy to the City Attorney

SECTION 7. GOVERNING LAW. This Agreement shall be construed in accordance with the laws of the State of Florida, and any proceedings arising in any matter pertaining to this Agreement shall, to the extent permitted by law, be held in Broward County, Florida.

SECTION 8. EXECUTION DATE. The date of the execution of this Agreement shall mean the last day upon which it becomes fully executed by the County and the City.

SECTION 9. JOINT PREPARATION. The preparation of this Agreement has been a joint effort of the parties and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

SECTION 10. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original but all of which shall constitute one and the same Agreement.

SECTION 11. FILING REQUIRED. This Agreement shall be filed with the Clerk of the Circuit Court as required by Section 163.01(11), Florida Statutes, as currently enacted and as may be amended from time-to-time.

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SECTION 12. GENDER. All terms and words used in this Agreement, regardless of the number and gender in which used, shall be deemed to include any other gender or number as the context or use thereof may require.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: Broward County through its Board of County Commissioners, signing by and through its Chair or Vice Chair, authorized to execute same by Board action on the 25th day of June, 1996, and the City of Sunrise, signing by and through its Mayor, duly authorized to execute same by Commission action on the 26th day of December, 1995.

BROWARD COUNTY

ATTEST:

County Administrator and Ex-Officio Clerk of the Board of County Commissioners of Broward County, Florida

BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS

By _____
Chair

_____ day of July, 1996

Approved as to form
Office of County Attorney
for Broward County, Florida
JOHN J. COPELAN, JR., County Attorney
Governmental Center, Suite 423
115 South Andrews Avenue
Fort Lauderdale, Florida 33301
Telephone: (305) 357-7600
Telecopier: (305) 357-7641

By _____
SHARON V. THORSEN
Assistant County Attorney

BK 25205PG0284

C95569
95-251-95-A

CITY OF SUNRISE

By _____
Mayor

22nd day of July, 1996

ATTEST

_____
Asst. City Clerk
MERYL GIRARD

22nd day of July, 1996

(SEAL)

Approved as to form:

By _____
City Attorney

BK25205PG0285

RECORDED IN THE OFFICIAL RECORDS BOO
OF BROWARD COUNTY, FLORIDA
COUNTY ADMINISTRATOR

C95569
95-25-95-A

MAYOR
Steven W. Effman

CITY ATTORNEY
Jeffrey D. Olson

CITY CLERK
Dorothy J. Dunn, CMC/AAE

OFFICE OF THE
MAYOR AND CITY
COMMISSION



CITY COMMISSION

Dan Pearl
Deputy Mayor

Francine Klauber
Assistant Deputy Mayor

Irwin Harlem
Commissioner

Roger B. Wishner
Commissioner

city of sunrise

CITY OF PROGRESS

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I, HEREBY CERTIFY that I am the Mayor, or authorized agent of the City of Sunrise, Florida (the "City"); as such I have satisfied myself that all property included or includable on the **non-ad valorem assessment roll for fire rescue services** (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services via Federal Express before September 15, 1996.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this the 12th day of September, 1996.

THE CITY OF SUNRISE, FLORIDA

By: _____
Steven W. Effman, Mayor

AUTHENTICATION:

By: _____
Dorothy J. Dunn
City Clerk

10770 West Oakland Park Boulevard, Sunrise, Florida 33351-6899 (954) 746-3250 FAX: (954) 746-3439

Printed on recycled paper

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NABORS, GIBLIN & NICKERSON, P.A.
ATTORNEYS AT LAW
BARNETT BANK BUILDING, SUITE 800
315 SOUTH CALHOUN STREET
TALLAHASSEE, FLORIDA 32301

TELEPHONE (904) 224-4070
TELECOPY (904) 224-4073

SARAH M. BLEAKLEY
WARREN S. BLOOM
HARRY F. CHILES
MAUREEN McCARTHY DAUGHTON
VIRGINIA SAUNDERS DELEGAL
L. THOMAS GIBLIN
MARK G. LAWSON
STEVEN E. MILLER
MARK T. MUSTIAN
ROBERT L. NABORS
GEORGE H. NICKERSON, JR.
STEN T. SLIGER
JOSEPH B. STANTON
GREGORY T. STEWART
JOHN R. STOKES
WILLIAM D. TYLER
MICHAEL L. WATKINS
JÉAN E. WILSON

THE POINTE, SUITE 1060
2502 ROCKY POINT DRIVE
TAMPA, FLORIDA 33607
(813) 281-2222
TELECOPY (813) 281-0129

SIGNATURE PLAZA, SUITE 1060
201 SOUTH ORANGE AVENUE
ORLANDO, FLORIDA 32801
(407) 426-7595
TELECOPY (407) 426-8022

WILLIAM J. ROBERTS
OF COUNSEL

November 8, 1996

City Commission
City of Sunrise, Florida
Sunrise, Florida

Commissioners:

We have participated with David M. Griffith & Associates, Ltd., Government Systems Group, L.C. and the staff and elected officials of the City of Sunrise, Florida (the "City") in the development and imposition of special assessments (the "Fire Rescue Assessments") to fund the provision of fire rescue services throughout the City. As part of that participation, we have examined certified or otherwise properly identified copies of: (1) City Ordinance No. 829-X enacted on July 25, 1996 (the "Ordinance"); (2) City Resolution No. 95-251-96-A adopted on July 25, 1996 (the "Initial Assessment Resolution"); and (3) City Resolution No. 95-251-96-B adopted on August 27, 1996 (the "Final Assessment Resolution"). Additionally, we have researched and apprised ourselves of the current status of the case law in Florida relating to special assessments.

Special assessments are "charges assessed against the property of some particular locality because that property derives some special benefit from the expenditure of the money. . . ." Atlantic Coast Line R. Co. v. City of Gainesville, 91 So. 118, 121 (Fla. 1922). Municipalities have the authority to impose special assessments, by ordinance, pursuant to their home rule power. City of Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992). As established by case law, two requirements exist for the imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided, and (2) the assessment must be fairly and reasonably apportioned among the properties which receive the special benefit. Id. at 29. An assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property which is subject to the assessment derives a special benefit from the improvement or service. Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180 (Fla. 1995).

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Special Benefit Requirement

The benefit required for a valid special assessment consists of more than simply an increase in market value, and includes both potential increases in value and the added use and enjoyment of the property. Meyer v. City of Oakland Park, 219 So.2d 417 (Fla. 1969). Furthermore, the benefit need not be determined in relation to the existing use of the property. See City of Hallandale v. Meekins, 237 So. 2d 318 (Fla. 4th DCA 1970), aff'd, 245 So.2d 253 (Fla. 1971).

Assessments for fire protection and ambulance services were upheld in South Trail Fire Control District, Sarasota County v. State, 273 So.2d 380 (Fla. 1973). The Legislature, in Chapter 70-933, Laws of Florida, provided that, "The furnishing of protection against fire, and the furnishing of ambulance service . . . are hereby declared to be benefits to all property." The Supreme Court refused to overturn the finding that the assessment provided a benefit to property. In Fire District No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969), the Supreme Court found that necessary special and peculiar benefits resulted from the levy of an assessment for fire protection against mobile home rental spaces. The court found the presence of special and peculiar benefits from the resulting decrease in insurance, protection of the public safety, enhancement of business property and better service to tenants. The court also stated that the benefit need not be direct nor immediate, but must be substantial, certain, and capable of being realized within a reasonable time.

In Sarasota County v. Sarasota Church of Christ, Inc., 641 So.2d 900 (Fla. 2d DCA 1994), rev'd on other grounds, 667 So.2d 180 (Fla. 1995), the Second District upheld special assessments for fire and rescue services. The court specifically noted that the rescue services in question were synonymous with ambulance services. The court cited both the Polk County and South Trail decisions as recognizing fire and related services as valid special assessments. However, the court upheld the assessments based upon estoppel grounds because the churches challenging the assessments had paid the fire and rescue assessments without protest for over 20 years.

Generally, the governing authority levying the special assessment must make a specific determination as to the special benefit received by the property to be assessed. City of Ft. Myers v. State, 117 So. 97, 104 (Fla. 1928). Judicial reliance upon legislative findings was buttressed in the recent case of Sarasota County v. Sarasota Church of Christ, Inc. On appeal, the Supreme Court held that "the legislative determination as to the existence of special benefits and as to the apportionment of the costs of those benefits should be upheld unless the determination is arbitrary." Church of Christ, 667

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So.2d at 184. Consequently, legislative findings constitute a critical element in any assessment program imposed by local government.

Significantly in Church of Christ, the Supreme Court recognized and declared that assessed properties may be specially benefited by a special assessment program for services even when the assessment is imposed throughout an entire community. The Supreme Court stated, "Although a special assessment is typically imposed for a specific purpose designed to benefit a specific area or class of property owners, this does not mean that the costs of services can never be levied throughout a community as a whole." Church of Christ 667 So.2d at 183. The Supreme Court then amplified that

> "the validity of a special assessment turns on the benefits received by the recipients of the services and the appropriate apportionment of the cost thereof. This is true regardless of whether the recipients of the benefits are spread throughout an entire community or are merely located in a limited, specified area within the community. See, e.g., South Trail (special assessment for fire services found to benefit all properties within the district)."

Id.

Notwithstanding this well established case law, on May 10, 1996, the Fifth District Court of Appeal rendered a decision in the case of Water Oak Management Corp. v. Lake County, Florida, 673 So.2d 135 (Fla. 5th DCA 1996), which invalidated the Lake County fire and rescue assessment on the grounds that such services did not provide special benefits to the assessed properties. The court did, however, uphold the County's solid waste assessments "in light of the Supreme Court of Florida's recent decision in Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180 (Fla. 1995)." Id. at 136. Additionally, the court certified to the Supreme Court the question of whether the funding by Lake County of solid waste disposal and/or fire protection services by special assessments was valid under the Florida Constitution. All briefs have been filed by the parties and on October 25, 1996, the Supreme Court accepted jurisdiction but declined to hear oral argument.

The Fifth District Court attempted to distinguish the Water Oak Management Corp. case from the Supreme Court opinions in Polk County and South Trail. However, for the Supreme Court to validate the distinctions made by the Fifth District Court, it would have to reverse those two decisions as they upheld special assessments for fire and fire and rescue, respectively. While the Fifth District states that the Water Oak Management Corp. case does not conflict with South Trail, the court never expressly offers a

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distinction between the case before it and South Trail. This oversight is significant because in South Trail the Supreme Court upheld a special assessment program which funded both fire and ambulance services. Further, while the Fifth District recognized the benefits provided by fire protection enumerated in the Polk County case, the court apparently concluded that they were insufficient to uphold the special assessment program. Water Oak Management Corp., 673 So.2d at 139, n. 10.

The court in Water Oak Management Corp. appeared to be concerned with the large geographic area in which the fire and rescue assessment was imposed. The Fifth District Court cited the Polk County case and suggested that a community-wide special assessment program for fire and rescue services could not provide a special benefit to property, but a special assessment for fire and rescue services imposed only in a discrete geographic area may provide a special benefit. This position is completely contrary to the Supreme Court's opinion in Church of Christ.

The court in Water Oak Management Corp. also appeared to be concerned that the special assessments would "reduce costs of this service that would otherwise come from general revenue funded by ad valorem taxes." Water Oak Management Corp., 673 So.2d at 138. An acceptance by the Supreme Court of this reasoning in Water Oak Management Corp. would require the Supreme Court to retreat from language in Church of Christ, wherein the Court noted that services which were previously funded by taxes and are now funded by special assessments are not necessarily invalid. Church of Christ, 667 So.2d at 186.

While there is no guarantee of reversal, the likelihood of the Supreme Court reversing the Fifth District Court of Appeal's decision in Water Oak Management Corp. is extremely high. If the Supreme Court does not reverse the Water Oak Management Corp. decision, it will be required to reverse or recede from its Polk County and South Trail decisions and to retreat from its recent decision in Church of Christ.

Fair and Reasonable Apportionment Requirement

An improvement or service which specially benefits the assessed properties must also be "fairly and reasonably apportioned among the properties that receive the special benefit." City of Boca Raton v. State, 595 So.2d at 29. For example, in South Trail, the Supreme Court upheld an apportionment scheme which assessed business and commercial property on an area basis while other property was assessed on a flat rate basis. The Supreme Court held that the manner of the assessment's apportionment is immaterial and may vary provided that the amount of the assessment for each property does not exceed the proportional benefits it receives as compared to other properties.

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However, improper apportionment will defeat a special assessment when a special benefit is otherwise available. In St. Lucie County-Ft. Pierce Fire Prevention and Control Dist. v. Higgs, 141 So.2d 744 (Fla. 1962), the Supreme Court struck fire assessments imposed against property where the method of apportionment was based upon the ratio of the assessed value of each property to the total value of all property in the district.

In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a municipality. In Rosche v. City of Hollywood, 55 So.2d 909 (Fla. 1952), the Supreme Court of Florida stated:

> The apportionment of assessments is a legislative function and if reasonable men may differ as to whether land assessed was benefited by the local improvement the determination as to such benefits of the city officials must be sustained.

Id. at 913; see also Key Colony No. 1 Condominium Assoc., Inc. v. Village of Key Biscayne, 651 So.2d 779 (Fla. 3d DCA 1995) and Church of Christ, 667 So.2d 180 (Fla. 1995) (both courts recognized that the legislative determination as to the apportionment of the cost of benefits should be upheld unless the determination is arbitrary).

Conclusion

In reliance on the above Florida case law analysis and on the decisions of the Supreme Court in the Polk County, South Trail and Church of Christ cases, our conclusion is that the fire rescue services provided by the City and the method of apportionment of the identified assessable costs to provide such fire rescue services are consistent with the special benefit and fair apportionment requirements for a valid special assessment. This conclusion assumes however, that the Supreme Court reverses the conclusion of the Fifth District Court of Appeal in Water Oak Management Corp. as inconsistent with the Supreme Court's prior decisions in Polk County, South Trail and Church of Christ.

Based upon the foregoing, we are of the opinion that:

1. The City is authorized under the provisions of the Ordinance to levy, impose, and collect the Fire Rescue Assessments to fund the provision of fire rescue services.

2. The fire rescue service provided by the City and the method of apportionment of the identified assessable costs to provide such services are consistent

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with the special benefit and fair apportionment requirements for a valid special assessment.

3. The Fire Rescue Assessments for the fiscal year ending September 30, 1997 have been validly imposed by the Final Assessment Resolution against assessable property located within the City.

4. The opinions expressed in paragraphs 1, 2 and 3 hereof are qualified by the reasoning and analysis provided herein which assumes a future reversal by the Supreme Court of the Fifth District Court of Appeal's decision in the Water Oak Management Corp. case in a manner consistent with prior precedent.

Very truly yours,

Nabors, Giblin & Nickerson, P.A.

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95-251-95-A

CITY OF

SUNRISE

FIRE RESCUE ASSESSMENT SUMMARY

An Outline of Transitional And Future Recurring Program Activities

OCTOBER 1996

Prepared by:

David M. Griffith & Associates, Ltd.
1621 Metropolitan Boulevard
Suite 201
Tallahassee, Florida 32308

Government Systems Group, L.C.
315 South Calhoun Street
Barnett Bank Building, Suite 860
Tallahassee, Florida 32301

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95-251-95-A

Fire Rescue Assessment Program Summary

Outline of Transitional and Future Recurring Program Activities

PREFACE

David M. Griffith & Associates, Ltd. ("DMG") and Government Systems Group, L.C. ("GSG") in conjunction with Nabors, Giblin & Nickerson, P.A. (NG&N) recently completed their engagement with the City of Sunrise (the "City") to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire rescue services within the City. DMG is a national consulting firm that works with public sector agencies in the fields of cost accounting, budgeting, revenue enhancement and service delivery analysis. GSG is a firm that provides management consulting services to local governments utilizing computer based technology and process oriented analysis. GSG is an affiliated company created and partially owned by NG&N, a law firm dedicated to the representation of local governments on issues of finance and taxation.

The fire rescue assessment program implemented by the City utilizes the ad valorem collection powers provided in Section 197.3632, Florida Statutes (the "Uniform Method") which requires the use of data available on the ad valorem tax roll. County property appraisers are charged with the responsibility of determining the value of all property within the county (including unimproved property) and maintaining certain records connected therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to determine property values for ad valorem taxation purposes. The ad valorem tax roll preparation and date of assessment for each individual property is dictated by strict statutory timeframes. Section 192.042(1), Florida Statutes requires that real property shall be assessed according to its just value on January 1 of each year and that improvements or portions not substantially completed on January 1 shall have no value placed thereon.

In contrast, the City, and not the property appraiser, must initially develop and then annually update and maintain the fire rescue assessment roll. The City's fire rescue assessment program imposes assessments upon improved property only. As a consequence, the timeframe required to post information to the fire rescue assessment roll diverges from the posting of the same information to the ad valorem tax roll and requires supplementary actions by the City. Therein lies a significant challenge for any local government using the Uniform Method to collect special assessments, which by their nature are not value based but rather are premised upon the benefit the special assessment program provides to affected properties.

This summary is written both to conclude the development and implementation of the fire rescue assessment program for fiscal year 1996-97 and address the issues related to the conflicting timeframes regarding the posting of property information between the ad valorem tax roll and fire rescue assessment roll. Specifically to address the conflicting

timeframes, this summary provides (i) a work plan and fee estimate for the development of a transitional assessment roll for properties improved between January 1 through September 30, 1996; (ii) recommendations regarding the development of procedures for imposing an assessment amount for properties that are improved after October 1 of each year and prior to their addition to the ad valorem tax roll; and, (iii) identify a scope of services for the update and maintenance of the annual recurring assessment program.

Summary of Fiscal Year 1996-97 Fire Rescue Assessment Program

The following is a summary of the critical events involved in the development and implementation of the fire rescue assessment program for fiscal year 1996-97. The Fire Rescue Assessment Report was delivered to the City in July, 1996. At that point, a tentative policy decision was made by the City to move forward with implementation. After a first reading on June 25, 1996 and second reading on July 23, 1996, the City Commission adopted Ordinance 829-X which authorized the imposition and collection of fire rescue assessments throughout the City and established the procedures for imposing fire rescue assessments. In accordance with Ordinance 829-X, the City Commission adopted Resolution No. 95-251-96-A on July 25, 1996, which described the method of assessing fire rescue assessed costs against assessed property within the City, directed the preparation of an assessment roll and authorized a public hearing and provision of notice of the public hearing in accordance with the Uniform Method. Notice was mailed to each owner of assessable property and published in the newspaper on or before August 6, 1996. The City Commission held a public hearing on August 27, 1996, at which they adopted the final assessment resolution establishing the rate of assessment, imposing fire rescue assessments against assessed property located within the City and approving the assessment roll.

Based on policy direction from the City Commission at the public hearing on August 27, 1996, the fire rescue assessments for fiscal year 1996-97 were not imposed on Institutional Property, as defined in Resolution No. 95-251-96-A adopted on July 25, 1996, whose use is wholly exempt from ad valorem taxation under Florida Law.

In accordance with the Uniform Method, on September 13, 1996, GSG, on behalf of the City, provided the Broward County Department of Finance and Administrative Services with the City's fire rescue assessment file in electronically compatible medium. The amount of revenue to be generated from the fire rescue assessment was certified at $996,779 for fiscal year 1996-97. The certified fire rescue assessment roll reflected any corrections to the assessment roll approved by the City Commission on August 27, 1996 as provided either by the City or through notification from individual property owners which resulted in a decrease in the assessment amount provided within the first class mailed notice.

Further corrections to the certified assessment roll which result in a decreased assessment amount must be administered by the City and a certificate of correction form (DR-409A) must be filed with the Tax Collector, Property Appraiser and the Florida Department of Revenue as provided within Rule 12D-18.006(2), Florida Administrative

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Code. We have provided the City with information regarding this correction process and copies of Form DR-409A under separate cover.

Property owners must be notified annually if their assessment increases beyond the noticed amount for the prior year. Because of the statutory notice requirement, any corrections to the certified assessment roll which result in an increase in the assessment amount provided in the original first class notice sent on August 6, 1996 must also be incorporated within the transitional assessment procedures to be discussed in the subsequent section of this summary.

Development and Implementation of a Transitional Assessment Roll

The fire rescue assessment is to be levied against all improved property within the City each fiscal year. Each year the assessment will be collected through the annual ad valorem tax bill as a non-ad valorem assessment. Due to the data lag experienced between the improvement of the property and indication of the improvement on the ad valorem tax roll, there are properties which were improved between January 1, 1996 and September 30, 1996 which were not shown as improved on the ad valorem tax roll for fiscal year 1996-97. These properties received a certificate of occupancy before the implementation of the fire rescue assessment program and therefore, were not subject to an assessment upon their receipt of a certificate of occupancy. However, these improved properties will benefit from the provision of fire rescue services and the City may wish to act to subject these newly improved properties to a transitional assessment based upon their proportionate share of the costs of fire rescue services for fiscal year 1996-97.

This omission occurs for the initial year of imposition only. In subsequent years, all improved property pays its fair share by the imposition of the interim assessments described subsequently. Such interim assessments are imposed under Ordinance 829-X upon the issuance of a certificate of occupancy.

To address this issue, the City may consider the inclusion of this group of newly improved properties on a transitional assessment roll for fiscal year 1996-97 using the authorization in Ordinance 829-X. These newly improved properties would be sent a separate bill by the City for the fire rescue assessment amount attributable to their new improvement as well as a first class notice for the amount to appear on the tax bill for fiscal year 1997-98. The newly improved parcels would then be added to the ad valorem tax roll for fiscal year 1997-98 by the property appraiser's normal procedures and any unpaid assessments could be collected in addition to the fiscal year 1997-98 assessments on the tax bill.

This process could also be used in the event it is determined that any improved parcels were omitted from the assessment roll certified to the Broward County Department of Finance and Administrative Services on September 13, 1996. Also, as discussed in the previous section, any corrections to the fiscal year 1996-97 certified assessment roll which

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result in an increase in the assessment amount provided in the original first class notice, could be accommodated within the transitional assessment process. These parcels would receive a separate bill and first class notice by the City for the difference in the amount of the assessment on the ad valorem tax bill and the actual assessment amount owed by the parcel.

Attached as Appendix A is a suggested work plan which articulates anticipated activities which need to be undertaken by the City in developing and implementing the one-time transitional assessment program which specifically addresses the parcels improved between January 1 and September 30, 1996 and any corrections to the certified fiscal year 1996-97 assessment roll. This activity should be accomplished in a manner that is conducive to the subsequent imposition and collection of the special assessments via the uniform method of collection in conformance with the provisions of Section 197.3632, Florida Statutes. Accordingly, the suggested work plan has two distinct, but overlapping phases: the first phase deals with the imposition of the transitional assessments for the period October 1, 1996 through September 30, 1997 and the second phase addresses the transition to the implementation and imposition of a subsequent recurring annual assessment to be collected on the tax bill beginning fiscal year 1997-98.

Please note that the development and implementation of a transitional assessment roll is a one-time activity that will not occur in subsequent years.

To accomplish the objectives of each of these project phases, the City should focus on the following essential tasks: (i) development of the necessary legal and implementation documentation for both the transitional and the recurring annual collection method; and, (ii) development of an assessment roll conducive to collecting both the transitional and recurring annual assessments.

Appendix A articulates a suggested scope of services and critical events schedule to implement the transitional assessment program. In order to accomplish these tasks, the City will need to correlate parcels contained on the building permit file to the appropriate parcel identification number on the ad valorem tax roll.

Based upon information from various sources including the City's Building Department, we do not believe a transitional assessment roll will generate adequate revenue during fiscal year 1996-97 to be considered cost effective. However, it is important that the City undertake the necessary steps to develop and implement procedures for the interim assessment process and the annual recurring assessment program.

Imposition of Interim Assessments on Properties Improved after October 1 of Each Year and Prior to Their Addition to the Tax Roll

As discussed previously, the fire rescue assessment is recurring and intended to be levied against all improved property in the City each fiscal year. Each year the

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fire rescue assessment is to be collected through the annual ad valorem tax bill as a non-ad valorem assessment. Those properties (both residential and non-residential) that are newly improved are not yet on the tax roll and depending on their date of improvement, may not appear on the ad valorem tax roll for as many as twenty-one months from the time of improvement.

Using the authorization in Section 2.13 of Ordinance 829-X, the City should put in place procedures for collecting an assessment at the time of the final inspection (i.e., certificate of occupancy). The assessment to be imposed is formulated by a monthly base rate calculated at one twelfth the annual assessment rate for each respective property category. The assessment amount is equal to the rate basis per month, per the number of billing units on the parcel multiplied by the number of months remaining until the improvement is listed and certified on the ad valorem tax roll.

Depending upon the date of the final inspection, a payment will be required for the months remaining in the current fiscal year (ending September 30 each year) together with the 12 months of the following fiscal year. At that time, the improvement will have been added to the tax roll and will be collected through the tax bill collection method.

To avoid missing newly improved properties, it is imperative for the City to focus upon the development of procedures to collect an assessment upon the issuance of a certificate of occupancy. (For fiscal year 1996-97, such newly improved properties could be included in the Transitional Assessment Roll discussed above in the event the procedure for imposition of interim assessments is not timely implemented.)

The following illustrations should be considered by the City when calculating assessment charges due for each particular month during the calendar year based upon an annual residential assessment rate of $20.73. The amount due each month is in *italics*. Please note that assessments for non-residential properties would be pro-rated on the same basis.

1996

The beginning of
↕ fiscal year 96/97

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
$0	$0	$0	$0	$0	$0	$0	$0	$0	$19.00	$17.27	$15.54
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$19.00***	***$17.27***	***$15.54***

Dwelling units substantially completed in 1996 will first appear on the ad valorem tax bill sent in November 1997

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1997

The beginning of
↕ fiscal year 97/98

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
$13.81	$12.08	$10.35	$ 8.62	$ 6.89	$ 5.16	$ 3.43	$ 1.70	$0	$19.00	$17.27	$15.54
$20.73	$20.73	$20.73	$20.73	$20.73	$20.73	$20.73	$20.73	$20.73	$0	$0	$0
$34.54	*$32.81*	*$31.08*	*$29.35*	*$27.62*	*$25.89*	*$24.16*	*$22.43*	*$20.73*	*$19.00*	*$17.27*	*$15.54*

Illustration 1: House receives certificate of occupancy in December 1996. The interim fire rescue assessment is $15.54 (9/12 of $20.73) and the house will appear as improved on the fiscal year 1997-98 ad valorem tax roll.

Illustration 2: House receives certificate of occupancy in January 1997. The interim fire rescue assessment is $13.81 (8/12 of $20.73), plus $20.73 for fiscal year 1997-98 for a total of $34.54. The house will first appear on the ad valorem tax roll for fiscal year 1998-99.

It is important to note that if the City currently imposes interim service fees upon newly improved properties and the fees have been calculated to include the recovery of each property's share of the costs of providing fire rescue services, the City should either consider crediting the interim service fee amount by the amount of the fire rescue assessment or not impose the fire rescue assessment upon certificate of occupancy and only impose the interim service fee.

Annual Recurring Assessment Program

Whether the City decides to develop and implement the transitional assessment program or wait to impose fire rescue assessments for any omitted parcels in the subsequent fiscal year (and forego the pro-rata revenue from these properties in fiscal year 1996-97), the City must develop procedures for imposing assessments at certificate of occupancy and for the annual recurring assessment program. The procedures must: (i) update and maintain the existing fire rescue assessment roll to correlate with changes to the ad valorem tax roll; (ii) make corrections as they are identified by the property owner, City staff or the property appraiser; (iii) facilitate the public notice requirements of the tax bill collection method including notice to property owners with property use changes; (iv) monitor the apportionment methodology to ensure continued defensibility; and (v) be conducive to the creation of a new fire rescue assessment roll each year for certification to the tax collector.

In addition, if the City has implemented either the transitional assessment program for fiscal year 1996-97 or imposed interim assessments at certificate of occupancy, procedures must be established to incorporate all newly improved properties from these various files into the annual recurring assessment program.

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Attached as Appendix B is a suggested work plan, as well as a critical events schedule, which articulates the tasks required for the City to establish the annual recurring assessment program. The work plan assumes the City's timely update of the fiscal year 1997-98 budget and determination of the net fire rescue assessment revenue to be generated next fiscal year.

Epilogue

On behalf of all three firms involved in this program, it has been a pleasure to work with the City officials and staff in facing the challenges of initiating a fire rescue assessment program. The City of Sunrise is an important client to each of us and we look forward to assisting the City in the future on this and other matters. We certainly look forward to working with you during the next year. If you have any questions concerning this transmittal, please do not hesitate to contact us.

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APPENDIX A

TRANSITIONAL FIRE RESCUE ASSESSMENT PROGRAM

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TRANSITIONAL FIRE RESCUE ASSESSMENT PROGRAM

Work Plan

1) Create a transitional assessment roll by merging the City's existing building permit files list with Broward County's most recent ad valorem tax roll. Test the sufficiency of the roll by developing reports to access property use information. Correlate each building permit to a property identification number on the tax roll.

2) Using the apportionment methodology and billing algorithms developed in the annual assessment program, calculate the assessments.

3) Draft the implementing resolution that conforms to the fire rescue assessment ordinance to impose the assessment (a) to implement the City's policy decisions and proposed methodology, (b) preserve the ability to collect delinquent or unpaid assessments on the tax bill, and (c) adopt an approach conducive to the future use of the uniform method of collection.

4) Undertake the final rate adoption process for the transitional assessment program including (a) the legal requirements for any public hearings, (b) the development of and printing, stuffing and mailing of any notices or bills, and (c) the development of a public information sheet to be mailed with the bills or notices.

5) Develop/update the transitional assessment roll for use in the recurring annual assessment program including the correlation of the transitional assessment roll with the fiscal year 1997-98 ad valorem tax roll and the identification of any unpaid or delinquent accounts.

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TRANSITIONAL FIRE RESCUE ASSESSMENT PROGRAM

Critical Events Schedule

Event	Schedule
Notice to Proceed by the City	By December 1, 1996
Create Transitional Fire Rescue Assessment Roll	December 1996
Draft Transitional Fire Rescue Assessment Resolution	December 1996
Adopt Fire Rescue Assessment Resolution	December-January 1997
Mail Transitional Fire Rescue Assessment Bills/Notices	December-January 1997
Mail Delinquent Notices	March-April 1997
Develop/Update Transitional Fire Rescue Assessment Roll for Annual Recurring Assessment Program	June 1997
Certify Properties on the Transitional Fire Rescue Assessment Roll as part of Annual Recurring Assessment Program	September 15, 1997

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APPENDIX B

ANNUAL FIRE RESCUE ASSESSMENT PROGRAM

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ANNUAL FIRE RESCUE ASSESSMENT PROGRAM

Work Plan

1) Develop procedures to impose an interim assessment upon the issuance of a certificate of occupancy. Correlate the newly improved properties subject to the interim assessment upon the issuance of a certificate of occupancy to the fiscal year 1996-97 assessment roll.

2) Develop/update the fiscal year 1996-97 fire rescue assessment roll for use in the recurring annual assessment program including the correlation of the transitional year assessment roll with the fiscal year 1997-98 ad valorem tax roll and the identification of any unpaid or delinquent accounts.

3) Determine the fire rescue assessment revenue requirements for the fiscal year 1997-98 assessment program.

4) Calculate/confirm the proforma schedule of rates based on the apportionment methodology and revenue requirements for the fiscal year 1997-98 assessment program.

5) Draft and adopt implementing resolutions that conform to the fire rescue assessment ordinance.

6) Undertake the adoption of the final assessment rate resolution and certification of the assessment roll in accordance with Section 197.3632, Florida Statutes including: (a) the development of the first class notice and its distribution to any affected property owners, (b) publication of the public hearing, (c) development of a public information sheet (d) attendance at the public hearing, and (e) the certification of the assessment roll to the Broward County Department of Revenue Collection.

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ANNUAL FIRE RESCUE ASSESSMENT PROGRAM

Critical Events Schedule

Event	Schedule
Develop Interim Assessment Procedures	November-December 1996
Update Fiscal Year 1996-97 Assessment Roll	June - July 1997
City Determines Net Revenue Requirements	July 1997
Calculate/Confirm Annual Assessment Rates	July 1997
Preliminary Rate Resolution	July 1997
First Class Notices	July - August 1997
Published Notice	July - August 1997
Annual Rate Resolution	July - August 1997
Certify Fiscal Year 1997-98 Assessment Roll	by September 15, 1997

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CITY OF SUNRISE, FLORIDA

FIRE RESCUE ASSESSMENT ORDINANCE

FIRST READING JUNE 25, 1996

SECOND READING AND ADOPTION JULY 23, 1996

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ORD. 889-X

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ORD. 829-X

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CITY OF SUNRISE
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SUNRISE, FLORIDA

ORDINANCE NO. 829-X-00-A

AN ORDINANCE OF THE CITY OF SUNRISE, FLORIDA, AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE RESCUE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY OF SUNRISE; REVISING THE LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

Section 1. Ordinance No. 829-X is amended to read:

Section 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT.

When used in this ordinance the words "fire rescue services" shall mean fire protection services, including fire suppression activities, first response medical aid, educational programs and building inspections. Fire rescue services do not include emergency medical services. It is hereby ascertained and declared that the fire rescue services, facilities, and programs of the City provide a special benefit to property within the City that is improved by the existence or construction of a residential dwelling unit or Building based upon the following legislative determinations:

(A) Fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value of the

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underscored words are additions

improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

~~(B) The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhance and strengthens the relationship of such services to the use and enjoyment of residential dwelling units or Buildings within improved parcels of property within the City.~~

~~(C) The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhance the value of business and commercial property that is improved by the existence of construction of a Building which enhanced value can be anticipated to be reflected in the rental charge or value of such business or commercial property.~~

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Section 2. Conflict. All ordinances or parts of ordinances, all City Code sections or parts of City Code sections, and all resolutions or parts of resolutions in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 3. Severability. Should any provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part declared to be invalid.

Section 4. Effective Date. This Ordinance shall be effective immediately upon its passage.

PASSED AND ADOPTED upon this first reading this 11th DAY OF JULY, 2000.

PASSED AND ADOPTED upon this second reading this 31st DAY OF JULY, 2000.

Mayor Steven B. Feren

Authentication:

Meryl Girard
Acting City Clerk

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FIRST READING		SECOND READING	
MOTION:	SCUOTTO	MOTION:	SCUOTTO
SECOND:	HARLEM	SECOND:	KLAUBER
HARLEM:	YEA	HARLEM:	YEA
KLAUBER:	YEA	KLAUBER:	YEA
WISHNER:	YEA	SCUOTTO:	YEA
SCUOTTO:	YEA	FEREN:	YEA
FEREN:	YEA		

Approved by the City Attorney
as to Form and Legal Sufficiency. Jeffrey D. Olson

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TO: DOROTHY J. DUNN, CITY CLERK

FROM: RUTH CASTELLON, DIRECTOR OF FINANCE RC

SUBJECT: **FIRE RESCUE ASSESSMENT PROGRAM**
Complete File

DATE: FEBRUARY 17, 1997

Attached are the following original documents for the City of Sunrise, Florida Fire Rescue Assessment Program to be filed in the City Clerk's records:

1. Resolution No. 95-251, adopted November 14, 1995, electing to use the uniform method of collection of a non-ad valorem assessment levied within the City of Sunrise, Florida.

2. Resolution No. 96-14, adopted January 23, 1996, authorizing the City of Sunrise, Florida to enter into an Agreement for Professional Consulting Services with David M. Griffith & Associates, Ltd. and Government Systems Group, L.C.

3. Agreement for Professional Consulting Services between the City of Sunrise, Florida, David M. Griffith & Associates, Ltd. and Government Systems Group, L.C. dated June 7, 1996.

4. Fire Rescue Assessment Program REport dated July 1996 prepared by Government Systems Group, L.C. and David M. Griffith & Associates, Ltd.

5. Ordinance No. 829-X, enacted July 23, 1996 (the "Fire Rescue Assessment Ordinance"), authorizing and establishing procedures for the imposition and collection of fire rescue assessments against property throughout the City of Sunrise.

6. Resolution No. 95-251-96-A, adopted July 25, 1996 (the "Initial Assessment Resolution"), describing the method of assessing fire rescue costs against property located within the City of Sunrise; directing the preparation of an assessment roll; authorizing a public hearing and directing the provision of notice thereof.

7. Specimen mailed notice and brochure.

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8. Resolution No. 95-251-96-B, adopted August 27, 1996 (the "Final Assessment Resolution"), establishing and imposing fire rescue assessments against property located within the City of Sunrise; providing for collection of assessments on the tax roll; and approving the assessment roll.

9. Interlocal Agreement between Broward County and the City of Sunrise concerning Uniform Collection and Enforcement of Non-Ad Valorem Assessments.

10. Certification of Roll to Tax Collector.

11. Legal Sufficiency Opinion by Nabors, Giblin & Nickerson, P.A.

12. Fire Rescue Assessment Summary; An Outline of Transitional and Future Recurring Program Activities.

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Originals Received
By:

_____ Date Received: _____

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CITY OF SUNRISE, FLORIDA

FIRE RESCUE ASSESSMENT PROGRAM

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10 Certification of Roll to Tax Collector.

11 Legal Sufficiency Opinion by Nabors, Giblin & Nickerson, P.A.

12 Fire Rescue Assessment Summary; An Outline of Transitional and Future Recurring Program Activities.

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95 NOV 21 AM 10:35 SUNRISE, FLORIDA

CERTIFICATION
I CERTIFY THIS TO BE A TRUE AND CORRECT COPY OF THE ORIGINAL DOCUMENT ON FILE AT CITY HALL.
WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF SUNRISE THIS 17 DAY OF NOV 19 95
DOROTHY J. DUNN, CMC/AAE, CITY CLERK

95 NOV 17 AM 10:31
CITY CLERK
CITY OF SUNRISE

RESOLUTION NO. 95-251

A RESOLUTION OF THE CITY OF SUNRISE, FLORIDA, RELATING TO FIRE AND EMERGENCY MEDICAL SERVICES SPECIAL ASSESSMENTS; PROVIDING FOR A PUBLIC HEARING PURSUANT TO SECTION 197.3632, FLORIDA STATUTES; PROVIDING FOR THE PUBLICATION OF A NOTICE OF INTENT; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

Section 1. Findings.

(a) The City Commission is considering adopting a citywide non-ad valorem assessment for the cost of providing fire and emergency medical services and facilities.

(b) The City Commission intends to utilize the uniform method for the collection on these non-ad valorem assessments as set forth in Section 197.3632, Florida Statutes.

(c) It is necessary for the City Commission to adopt this Resolution in compliance with the provisions of Section 197.3632, Florida Statutes.

Section 2. Public Hearing. A public hearing shall be held before the City Commission on December 26, 1995, in compliance with the provisions of Section 197.3632, Florida Statutes, it being the intention of the City Commission to use the uniform method for the collection of non-ad valorem assessments as provided for in Section 197.3632, Florida Statutes. Following such public hearing, the City Commission shall determine whether

to use the uniform method for the collection of such special assessments as provided for in Section 197.3632, Florida Statutes. If it determines to use the uniform method of collection, the City shall enter into a written agreement with the Broward County Property Appraiser and Tax Collector providing for reimbursement of necessary administrative costs to be incurred by the Property Appraiser and Tax Collector in connection with the collection of the assessments.

Section 3. Notice.

(a) Form of Notice. The form of Notice attached to this resolution as Exhibit "A" is hereby approved and the content of the notice is incorporated into this resolution by reference as if fully set forth herein.

(b) Publication of Notice. The City Clerk is directed to cause such Notices to be published in The Sun Sentinel, a newspaper of general circulation in Broward County, on November 30, December 7, December 14, and December 21, so as to comply with the requirements of Section 197.3632(3)(a), Florida Statutes. Service of such Notice by such publication shall be verified by affidavit of the publisher of The Sun Sentinel and filed with the City Clerk.

Section 4. Conflict and Severability. All resolutions or parts thereof which conflict herewith are, to the extent of such conflict. superseded and repealed. In the event that any portion of this Resolution is found to be unconstitutional or improper, it shall be severed herefrom and

shall not affect the validity of the remaining portions of this Resolution.

Section 5. Effective Date. This Resolution shall be effective immediately upon its passage.

PASSED AND ADOPTED THIS 14TH DAY OF NOVEMBER, 1995.

Mayor Steven W. Effman

Authentication:

Dorothy J. Dunn
City Clerk

MOTION:	WISHNER
SECOND:	PEARL
HARLEM:	YEA
KLAUBER:	YEA
PEARL:	YEA
WISHNER:	YEA
EFFMAN:	YEA

Approved by the City Attorney
as to Form and Legal Sufficiency.

Jeffrey D. Olson, Esq.

NOTICE BY THE CITY OF SUNRISE, FLORIDA,
OF ITS INTENT TO USE THE UNIFORM AD VALOREM
METHOD OF COLLECTION OF A NON-AD VALOREM ASSESSMENTS

NOTICE IS HEREBY GIVEN to all owners of lands located within the municipal boundaries of the City of Sunrise, Florida, that the City Commission of the City of Sunrise, Florida ("City") intends to use the uniform ad valorem method for collecting the non-ad valorem assessments levied by the City as set forth in Section 197.3632, Florida Statutes and that the City will hold a public hearing on December 26, 1995, commencing at 6:30 p.m. at the City Commission Chambers at Sunrise City Hall, 10770 W. Oakland Park Boulevard, Sunrise, Florida 33351.

The purpose of the public hearing is to consider the adoption of a Resolution authorizing the City to use the uniform method of collecting non-ad valorem assessments levied by the City, as provided in Section 197.3632, Florida Statutes. The City is considering adopting and levying within its municipal boundaries a new non-ad valorem special assessment, commencing for the first time in the Fiscal Year beginning on October 1, 1996, and continuing each year thereafter until discontinued, to fund all or a portion of the cost of providing fire and emergency medical services and facilities. Interested parties may appear at the public hearing to be heard regarding the use of the uniform method of collecting this non-ad valorem assessment.

If any person decides to appeal any decision made with respect to any matter considered at this public hearing such

EXHIBIT "A"
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person will need a record of proceedings and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Any person who believes he or she has a disability requiring the use of auxiliary aids and services at this meeting may call Legislative Aide Maryann D'Olimpio at 746-3250 or 572-1545 (TTD) at least 48 hours prior to the meeting to advise of his/her special requirements.

Dated this 14th day of November, 1995.

CITY OF SUNRISE, FLORIDA

By: Dorothy J. Dunn, CMC/AAE
City Clerk

PUBLISH: The Sun Sentinel
Publication Dates: November 30, December 7, December 12, and December 21

EXHIBIT "A"
C95514

SUNRISE, FLORIDA

CITY CLERK
CITY OF SUNRISE

96 JAN 24 PM 1:56

RESOLUTION NO. 96-14

A RESOLUTION OF THE CITY OF SUNRISE, FLORIDA, AUTHORIZING THE USE OF DAVID M. GRIFFITH AND ASSOCIATES TO CONDUCT A FIRE/RESCUE SPECIAL ASSESSMENT STUDY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SUNRISE, FLORIDA:

Section 1. The use of David M. Griffith and Associates to conduct a fire/rescue special assessment study, is hereby authorized.

Section 2. Funding for these services in an amount not to exceed $75,500 shall be expended from the Non-Departmental Professional Services Account, No. 001-4901-519.31-30. The City Attorney is authorized to finalize the terms of an agreement. Because obtaining professional services requires an evaluation of professional qualifications to perform the required services, the City's formal bidding procedures are not compatible with the selection process and are hereby waived.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage.

PASSED AND ADOPTED THIS 23RD DAY OF JANUARY, 1996.

RECEIVED
JUN 19 1996

Mayor Steven W. Effman

Authentication:

~~Dorothy J. Dunn~~
~~City Clerk~~

Meryl Girard
Assistant City Clerk

MOTION: WISHNER
SECOND: HARLEM

HARLEM: YEA
KLAUBER: YEA
PEARL: YEA
WISHNER: YEA
EFFMAN: ABSENT

Approved by the City Attorney
as to Form and Legal Sufficiency

Jeffrey D. Olson

AGREEMENT BETWEEN

CITY OF SUNRISE, FLORIDA

AND

DAVID M. GRIFFITH & ASSOC, LTD./GOVERNMENT SYSTEMS GROUP, L.C.

FOR PROFESSIONAL CONSULTING SERVICES

THIS AGREEMENT is made between the CITY OF SUNRISE, FLORIDA, a Florida municipal corporation, hereinafter referred to as "CITY", and DAVID M. GRIFFITH & ASSOCIATES, LTD. hereinafter referred to as "DMG" and GOVERNMENT SYSTEMS GROUP,L.C. hereinafter referred to as "GSG", collectively referred to as "CONSULTANTS."

WHEREAS, the CITY is contemplating the utilization of a non-ad valorem assessment program for funding the costs of fire/rescue services and facilities starting fiscal year 1996-97; and

WHEREAS, the CONSULTANTS possess the expertise necessary to develop and implement a non-ad valorem assessment program for funding the cost of fire/rescue services and facilities for the CITY;

NOW, THEREFORE, in consideration of the mutual terms, conditions, promises and covenants set forth below, the parties agree as follows:

Section 1. Scope of Services.

1.1 The CONSULTANTS shall timely develop and implement a non-ad valorem assessment program for fire/rescue services and facilities for the CITY, as outlined in the Scope of Services, attached hereto and incorporated by this reference as Appendix "A," in accomplishing the following:

- Determination of assessment revenue requirements and identification of all other non-assessment revenues within the fire/rescue services program of the City;

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- Provision of implementation services aimed at developing a legally defensible method of apportionment conducive to use with the City's ad valorem tax roll data base;

- Development of the implementation documentation for the annual collection method which is consistent with case law and statutory requirements; and

- Development of an assessment roll conducive to collecting the annual assessments capable of being efficiently updated and used in subsequent years.

1.2 The CONSULTANTS shall contract with the firm of Nabors, Giblin & Nickerson, P.A., hereinafter referred to as "NG&N," to perform the services of assessment analysts to analyze and to advise the CONSULTANTS in an effort to develop a legally defensible method of apportionment for the CITY's fire/rescue assessment.

Section 2. Project Deliverables/Time of Performance.

2.1 The CONSULTANTS services and deliverables must be completed by the dates provided under Chapter 197, Florida Statutes, such that the CITY is able to meet the statutory time frames to notice and hold the required public hearings to adopt and certify the assessment roll to the Broward County Tax Collector with sufficient time to appear on the combined notice for ad valorem taxes and non-ad valorem assessments provided for in Section 197.3635, Florida Statutes, for Fiscal Year 1996-97.

2.2 In accordance with the Deliverables and Payment Schedules, attached hereto and incorporated by this reference as Appendix "B," the CONSULTANTS shall provide to the CITY the following deliverables:

1. An Assessment Report which provides:
   (1) the assessment cost calculations;
   (2) the description of the apportionment methodology;
   (3) a legal sufficiency review; and
   (4) an implementation schedule.

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2. A home-rule service assessment ordinance and all requisite implementing resolutions for the annual assessment program.

3. The statutory required notice and billing documentation required for utilization of the tax bill collection method for the annual assessment program.

4. Billing algorithms necessary to calculate fire/rescue assessments pursuant to the approved methodology.

5. The final fire/rescue assessment rates.

6. An assessment roll on compatible electronic media, capable of merging with the Broward County real property assessment roll, meeting the statutory requirements of Section 197.3632, Florida Statutes, for incorporation on the ad valorem tax statement mailed for Fiscal Year 1996-97.

Section 3. Term/Survival of Provisions.

3.1 This Agreement shall be effective upon execution by all parties and shall remain in full force and effect through December 31, 1996, unless otherwise terminated earlier under Section 5 of this Agreement.

3.2 Any terms or conditions of this Agreement that require acts beyond the date of the term of this Agreement shall survive termination and shall remain in full force and effect unless and until the terms or conditions are completed, and shall be fully enforceable by either party.

Section 4. Compensation and Billing.

4.1 Based upon the hours and fees matrix attached hereto as Appendix C, the CITY shall pay the CONSULTANTS the lump sum of $75,425.00 for the services required herein. With the exception of the costs of producing and mailing the statutorily required first class notices, the fee shall be inclusive of all direct and indirect expenses.

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4.2 GSG shall provide periodic invoices to the CITY on a percent complete basis, pursuant to the schedule in Appendix "B."

4.3 The CITY shall pay invoices within thirty (30) days of approval of the invoice. The CITY shall (1) approve or (2) reject and detail with specificity the reason therefore, any invoice within 15 days of receipt or the invoice shall be deemed approved. Payments shall be made directly to GSG. GSG shall have the sole responsibility for the payment of fees and/or expenses incurred by DMG and NG&N for this project.

Section 5. Termination

5.1 For Convenience. This Agreement may be terminated by the CITY for convenience upon five (5) calendar days written notice to the CONSULTANTS. The CONSULTANTS shall be entitled to receive compensation for any work completed pursuant to this Agreement up through the date of termination, provided that the CONSULTANTS have complied with the terms of Section 5.3. Under no circumstances shall the CITY make payment of profit for services which have not been performed.

5.2 For Cause. If through any cause within CONSULTANTS control, the CONSULTANTS fail to fulfill in a timely and proper manner their obligations under this Agreement, the CITY may terminate this Agreement for such cause upon three (3) calendar days written notice to the CONSULTANTS. In the event the CONSULTANTS abandon this Agreement or cause it to be terminated by the CITY, the CONSULTANTS shall indemnify the CITY against any loss pertaining to this termination. In the event that the CONSULTANTS are terminated by the CITY for cause and it is subsequently determined by a court of competent jurisdiction that such termination was without cause, such termination shall thereupon be deemed a termination for convenience under Section 5.1 and the provisions of Section 5.1 shall apply.

5.3 Delivery of Documents. Upon termination under either Section 5.1 or 5.2, the CONSULTANTS shall within ten (10) days of termination deliver to the CITY copies of any and all completed documents or deliverables ready to be promulgated to the CITY by the CONSULTANTS as of the date of termination. However, use of any documents not promulgated to the CITY by the CONSULTANTS prior to

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termination shall be used by the CITY at its own risk, and the CONSULTANTS, and/or their subconsultants, shall have no responsibility for the consequences of such use.

Section 6. Ownership of Documents/Deliverables

6.1 Copies of all documents and data prepared for the CITY or furnished by the CONSULTANTS, and/or their Subconsultant/s, pursuant to this Agreement shall be delivered by the CONSULTANTS to the CITY within ten (10) calendar days after receipt of written notice requesting delivery of said documents. The CONSULTANTS shall not use, or permit to be used, any of the deliverables without the CITY's prior written authorization.

Section 7. Covenant to Cooperate

7.1 The CITY understands and acknowledges that the services and deliverables to be provided herein are to be designed to assist the CITY in developing an alternative revenue source within an inflexible time frame. Accordingly, failure of the CITY to timely cooperate and respond to data requests, scheduling requests, policy direction requests, or to otherwise follow the advice and recommendations of the CONSULTANTS or the assessment analysts shall serve as examples of, but not be limited to, matters deemed outside the control of the CONSULTANTS. The CITY acknowledges the necessity and agrees to timely schedule special meetings with both staff and the City Commission as required to accommodate the process of considering and implementing the assessments.

Section 8. Insurance

8.1 The CONSULTANTS shall at their sole expense maintain professional liability insurance in an amount not less than $1,000,000.00, per occurrence. The CONSULTANTS shall maintain this professional liability insurance for a minimum of two (2) years from the date of termination of this Agreement.

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8.2 The CONSULTANTS shall provide a certificate of such insurance to the CITY prior to execution of this Agreement, endorsed with a provision that not less than thirty (30) calendar days written notice shall be provided to the CITY before any policy or coverage is canceled or restricted.

8.3 All deductibles or self insured retentions must be declared to and approved by the CITY. The CONSULTANTS shall be responsible for the payment of any deductible or self insured retentions in the event of a claim.

Section 9. Independent Contractor

9.1 The CONSULTANTS, their agents, employees and subconsultants are and shall remain independent contractors and are not employees or agents of the CITY with respect to the act and services performed by and under the terms of this Agreement. This Agreement shall not in any way be construed to create an employee/employer relationship between the parties.

Section 10. Code of Ethics.

10.1 The CONSULTANTS and their employees shall be bound by the provisions of the City's Code of Ethics provided in Sections 10-16 through 10-32 of the Sunrise City Code, as may be amended from time to time, which standards shall by this reference be made a part of this Agreement as though set forth in full. The CONSULTANTS agree to incorporate the provisions of this paragraph into any subconsultant agreement.

Section 11. Notices.

11.1 Whenever either party desires to give notice to the other, it must be given by written notice, sent by express mail, facsimile, transmission (followed by express mail) or certified mail, with return receipt requested, addressed as follows:

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FOR CITY:

Ruth Castellon, Finance Director
City of Sunrise
10770 West Oakland Park Blvd.
Sunrise, Florida 33351
(954) 746- 3230
(954) 746-3439 (FAX)

FOR CONSULTANTS:

Robert Sheets
David M. Griffith and Associates
1621 Metropolitan Blvd., Suite 201
Tallahassee, Florida 32308
(904) 386-1101
(904) 386-3599 (FAX)

And

Ms. Camille S. Gianastasio, V.P.
Government Systems Group, L.C.
Suite 860 Barnett Bank Building
315 S. Calhoun Street
Tallahassee, Florida 32301
(904) 681-3717
(904) 224-7206 (FAX)

Section 12. Jurisdiction/Venue/Governing Law/Attorney's Fees

12.1 The parties irrevocably submit to the jurisdiction of any Florida state or federal court in any action or proceeding arising out of or relating to this Agreement.

12.2 Venue for any action arising out of or relating to this Agreement shall lie in Broward County, Florida.

12.3 This Agreement shall be construed in accordance with and governed by the laws of the State of Florida.

12.4 If either the CITY or the CONSULTANTS are required to enforce the terms of this Agreement by court proceedings or otherwise,

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whether or not formal legal action is required, the prevailing party shall be entitled to recover from the other party all such costs and expenses, including but not limited to, costs and reasonable attorney's fees.

Section 13. Amendments/Assignments

13.1 No alteration, change or modification of the terms of this Agreement shall be effective unless made in writing and executed with the same formalities of this Agreement.

13.2 This Agreement may not be assigned by the CONSULTANTS without the prior written consent of the CITY.

13.3 If any provision of this Agreement shall to any extent be declared invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and shall continue in full force and effect, and be enforceable to the fullest extent permitted by law.

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IN WITNESS WHEREOF, the CITY and the CONSULTANTS have caused this Agreement to be duly executed and entered into on this 7th day of June, 1996.

CITY

CITY OF SUNRISE, FLORIDA

By: _____
Mayor, Steven W. Berman

AUTHENTICATION:

~~City Clerk~~ Meryl Girard
Assistant City Clerk

(SEAL) seal

Approved as to form
JEFFREY D. OLSON, City Attorney
City of Sunrise
10770 W. Oakland Park Blvd.
Sunrise, Florida 33351

By: _____
Nina Boniske
Assistant City Attorney

GOVERNMENT SYSTEMS GROUP, L.C.

BY: _____
Camille S. Gianatasio
Vice President

DAVID M. GRIFFITH AND ASSOCIATES, LTD.

BY: _____
Robert E. Sheets
Vice President

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APPENDIX A

SCOPE OF SERVICES

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APPENDIX A

City of Sunrise
Assessment Program for Fire/Rescue Services

Scope of Services

1) Evaluate the City's existing legal documents, ad valorem tax roll information, fire call data, agreements, reports and other data pertaining to the provision of fire/rescue services.

2) Prepare the necessary notice of intent resolutions to use the tax bill collection method and ensure appropriate advertisement of the public hearing to adopt the notice of intent resolution for the assessment program. (The City represents it has already complied with this task.)

3) Identify the full cost of the fire/rescue service delivery using the City's most current financial information including direct and indirect costs and identify service delivery issues which may affect the apportionment methodology. Identify the alternative sources of revenue to fund the service delivery costs and determine the net service delivery revenue requirements. Perform a fire services user fee analysis.

4) Develop a method of apportionment, classification of properties and use of the data on the ad valorem roll. Review the assessment methodology for legal sufficiency and compatibility with the tax bill collection method.

5) Advise the City in determining the total fire/rescue assessment revenue requirements to ensure the City recovers the costs of: (a) net fire/rescue service delivery revenue requirements, (b) implementation of the program and (c) collection of the assessments.

6) Create an assessment roll database using the City's most recent ad valorem tax roll. Test the sufficiency of the database by developing reports to access property use information.

7) Apply apportionment methodology to assessment roll database to test the data validity and legal sufficiency. Revise the apportionment methodology, as necessary.

8) Calculate a proforma schedule of rates based on the apportionment methodology and revenue requirements for the assessment program.

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9) Draft a home-rule service assessment ordinance which provides the City with the flexibility to impose and collect assessments using the tax bill collection method.

10) Update the assessment roll for use in the annual assessment program to correlate with revisions to the Fiscal Year 1996-97 ad valorem tax roll.

11) Calculate proforma schedule of rates based on the apportionment methodology and revenue requirements for the Fiscal Year 1996-97 assessment program.

12) Draft an initial assessment resolution that conforms to the service assessment ordinance to impose the fire/rescue assessment to implement the City's policy decisions and proposed methodology.

13) Develop a billing system necessary to implement the assessment program and capable of interfacing with City data processing capabilities including billing algorithms.

14) Draft a final assessment resolution that conforms to the service assessment ordinance to impose the fire/rescue assessment and adopts final assessment rates.

15) Advise and assist with the legal requirements for the adoption of the final assessment rate resolution and certification of the assessment roll in accordance with section 197.3632, Florida Statutes, including: (a) the development of the first class notice and its distribution, (b) publication of the public hearing, (c) development of a public information sheet, (d) attendance at the public hearing, and (e) the certification of the assessment roll to the Broward County Department of Revenue Collection.

NOTE:

In addition to the on-site visits by DMG and GSG to conduct field work, the lump sum fee includes two on-site visits to the City by DMG staff and nine on-site visits by GSG or NG&N staff, including at least four meetings with City elected officials to (1) present the Assessment Report, (2) present the Assessment Ordinance, (3) present the initial Assessment Resolution, and (4) assist in the final rate adoption process. Meetings in excess of those contemplated may be arranged at the Consultants standard hourly rates.

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APPENDIX B

DELIVERABLES AND PAYMENT SCHEDULE

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FIRE/RESCUE ASSESSMENT PROGRAM
DELIVERABLES AND PAYMENT SCHEDULES

Deliverable	Schedule	Payment Schedule
Notice of Intent Documents	by November 15, 1996	No payment
Draft Assessment Report	May - June 1996	50% of total lump sum fee
Proforma Assessment Rates	May - June 1996	
	Comments from City *May - June 1996* *(within 20 days of draft submittal)*	
Final Assessment Report	June - July 1996 (within 10 days of comments)	10% of total lump sum fee
	---	
Draft Assessment Ordinance	June- July 1996	No payment
	Comments from City *June - July 1996* *(within 20 days of draft submittal)*	
Final Assessment Ordinance	June - July 1996 (within 10 days of comments)	10% of total lump sum fee
Initial Assessment Resolution	June - July 1996	10% of total lump sum fee
First Class Notices	June - August 1996	
Published Notice	June - August 1996	
Preliminary Assessment Roll	June - August 1996	
Final Assessment Resolution	August - September 1996	10% of total lump sum fee
Final Assessment Rates	August - September 1996	
Certified Assessment Roll	by September 15, 1996	10% of total lump sum fee

Revised: 5/21/96

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APPENDIX C

HOURS AND FEES MATRIX

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SUNRISE FIRE/RESCUE
ASSESSMENT
HOURS AND FEES MATRIX

TASKS	Total Hours	Total Fees
Task 1 - Evaluate data/reports; research issues		
Management Systems Analyst	10	$1,000
Assessment Analyst	6	$900
Revenue Analyst	8	$720
Task Total	24	$2,620
Task 2 - Prepare intent documents for FY 1996-97		
Management Systems Analyst	2	N/C
Assessment Analyst	4	N/C
Revenue Analyst	0	N/C
Task Total	6	$0
Task 3 - Identify full cost of service; functionalize costs		
Management Systems Analyst	10	$1,000
Assessment Analyst	8	$1,200
Revenue Analyst	96	$8,640
Task Total	114	$10,840
Task 4 - Develop apportionment method/data approach		
Management Systems Analyst	32	$3,200
Assessment Analyst	32	$4,800
Revenue Analyst	16	$1,440
Task Total	80	$9,440
Task 5 - Determine preliminary revenue requirements		
Management Systems Analyst	8	$800
Assessment Analyst	2	$300
Revenue Analyst	40	$3,600
Task Total	50	$4,700
Task 6 - Develop assessment roll database		
Management Systems Analyst	80	$8,000
Assessment Analyst	2	$300
Revenue Analyst	8	$720
Task Total	90	$9,020
Task 7 - Apply apportionment methodology to assessment roll database		
Management Systems Analyst	40	$4,000
Assessment Analyst	16	$2,400
Revenue Analyst	0	$0
Task Total	56	$6,400
Task 8 - Calculate preliminary proforma assessment rates		
Management Systems Analyst	16	$1,600
Assessment Analyst	4	$600
Revenue Analyst	16	$1,440
Task Total	36	$3,640

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SUNRISE FIRE/RESCUE
ASSESSMENT
HOURS AND FEES MATRIX

TASKS	Total Hours	Total Fees
Task 9 - Draft and edit assessment ordinance		
Management Systems Analyst	16	$1,600
Assessment Analyst	36	$5,400
Revenue Analyst	0	$0
Task Total	**52**	$7,000
Task 10 - Update assessment roll database		
Management Systems Analyst	20	$2,000
Assessment Analyst	0	$0
Revenue Analyst	0	$0
Task Total	**20**	$2,000
Task 11 - Calculate final assessment rates		
Management Systems Analyst	32	$3,200
Assessment Analyst	4	$600
Revenue Analyst	8	$720
Task Total	**44**	$4,520
Task 12 - Draft/edit initial assessment resolution		
Management Systems Analyst	12	$1,200
Assessment Analyst	32	$4,800
Revenue Analyst	0	$0
Task Total	**44**	$6,000
Task 13 - Develop billing system capable of merging with tax roll		
Management Systems Analyst	20	$2,000
Assessment Analyst	0	$0
Revenue Analyst	0	$0
Task Total	**20**	$2,000
Task 14 - Draft/edit final assessment resolution		
Management Systems Analyst	4	$400
Assessment Analyst	18	$2,700
Revenue Analyst	0	$0
Task Total	**22**	$3,100
Task 15 - Assist with rate adoption process in conformance with UACA		
Management Systems Analyst	20	$2,000
Assessment Analyst	6	$900
Revenue Analyst	8	$720
Task Total	**34**	$3,620
Total Management Systems Analyst	322	$32,000
Total Assessment Analyst	170	$24,900
Total Revenue Analyst	200	$18,000
Professional Fees	**692**	$74,900
Expenses		$4,494
TOTAL LUMP SUM FEE		*$79,394*
REDUCTION FROM ORIGINAL PROPOSAL		*$3,969*
REDUCED LUMP SUM FEE		*$75,425*

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CITY OF

SUNRISE

FIRE RESCUE ASSESSMENT

PROGRAM REPORT

JULY 1996

PREPARED BY:

GOVERNMENT SYSTEM GROUP, L.C.
BARNETT BANK BUILDING, SUITE 860
315 SOUTH CALHOUN STREET
TALLAHASSEE, FLORIDA 32301

DAVID M. GRIFFITH & ASSOCIATES, LTD.
1621 METROPOLITAN BOULEVARD
SUITE 201
TALLAHASSEE, FLORIDA 32308

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SUNRISE
FIRE RESCUE ASSESSMENT PROGRAM

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EXECUTIVE SUMMARY

INTRODUCTION

Government Systems Group, L.C. ("GSG") is a firm that provides management consulting services to local governments utilizing computer based technology and process oriented analysis. GSG is an affiliated company created and partially owned by Nabors, Giblin & Nickerson, P.A. ("NG&N"), a law firm dedicated to the representation of local governments on issues of finance and taxation. David M. Griffith & Associates, Ltd. ("DMG") is a national consulting firm that works with public sector agencies in the fields of cost accounting, budgeting, revenue enhancement and service delivery analysis.

The City of Sunrise (the "City") has entered into an agreement with GSG and DMG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire rescue services within the City. NG&N has been engaged by GSG to review the proposed assessment apportionment methodology and deliverables and provide an analysis relative to the legal tests required in Florida for a valid special assessment consistent with the legal requirements of the tax bill method of collection.

This document constitutes the Assessment Report which is one of the project deliverables specified in the scope of services incorporated in the existing agreement with the City.

The work effort included in this Assessment Report required the calculation of preliminary assessment rates and classifications required to fully fund the identified assessable costs to provide fire rescue services within the City. This work effort requires the identification of the full costs of fire rescue services (minus all revenues) and the allocation of these costs to properties which benefit from the provision of such fire rescue services.

OBJECTIVES

The City has retained GSG and DMG to develop a special assessment program capable of funding all of the assessable costs associated with providing fire rescue services utilizing the ad valorem collection powers provided in section 197.3632, Florida Statutes (the "Uniform Method"). The Uniform Method necessarily requires the use of data available on the ad valorem tax roll. Accordingly, the challenge for local government is to develop a non-ad valorem assessment program which employs property information that is or reasonably should be included and consistently updated on the ad valorem tax roll. To this end, GSG and DMG have been charged to fully cost the services that are provided by the City, develop a fair and reasonable apportionment methodology for such assessable costs and determine assessment rates and parcel classifications that are accurate, fair and equitable.

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The fire rescue non-ad valorem assessments are required to meet the Florida case law requirements for a valid special assessment, which are:

- The service provided must provide a special benefit to the property being assessed; and
- The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The objectives of this work effort to evaluate the City of Sunrise's Fire Rescue Department were to:

- Provide an inventory of the fire rescue services that the City is providing.
- Determine the full costs of providing fire rescue services within the City.
- Review such final cost determination with the City to confirm that all elements provide the requisite special benefit to the assessed property.
- Determine the relative benefit anticipated to be derived by categories of property use within the City from the delivery of fire rescue services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 1996-97 and projected through Fiscal Year 2000-01.
- Ascertain that the assessment rates and parcel classifications recommended are capable of incorporation into an assessment roll conforming to the statutory requirements of the Uniform Method.

APPORTIONMENT METHODOLOGY

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

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

PRELIMINARY ASSESSMENT RATES AND CLASSIFICATIONS

This section of the Executive Summary summarizes the recommended preliminary assessment rates and parcel classifications as calculated within this Assessment Report. The five-year budget projection developed by DMG is designed to forecast a range of preliminary assessment rates within each property use category for a five year period.

The City Fire Rescue Department five-year budget projections are primarily based on information supplied by the Fire Rescue Department and the Finance Department. The City reviewed each budget line item to determine anticipated changes or trends over the next five years. The pro-forma budget projections are based on these assumptions, as well as historical trends and identified future needs.

It is important to note that the budget information in this Assessment Report is only to present preliminary assessment rates necessary to fully fund the projected budget with assessment proceeds. Each final Fire Rescue Department budget is dependent on a final budgetary decision by the City Commission. Thus, the readers of this Assessment Report should understand that the projected five-year budgets are not, at this time, City Commission approved budgets.

Table 1 utilizes assessment cost allocation percentages (calls per property use) to allocate the unfunded fire rescue assessable costs (100% of the full cost budget for Fiscal Year 1996-97 net estimated revenues) to each property use category. These costs are presented at an aggregate percentage level per property use category.

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TABLE 1

COST APPORTIONMENT

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents	Portion of Budget (100%)
Residential	4,621	63.31%	$7,127,978
Commercial	1,118	15.32%	$1,724,536
Industrial/Warehouse	640	8.77%	$987,212
Nursing Home	526	7.21%	$811,365
Institutional	394	5.40%	$607,752
Total	**7,299**	**100.00%**	**$11,258,843**

* Rounded

Tables 2 through 5 detail the aggregate dollar amounts of assessable costs allocated to each property use category divided by the number of parcels within each classification (for the Non-residential Categories) or by the number of dwelling units (for the Residential Category). This calculation determines the preliminary fire rescue assessment rate on a per unit or per parcel basis for Fiscal Year 1996-97 and projected through Fiscal Year 2000-01.

TABLE 2

PRELIMINARY RATES - RESIDENTIAL CATEGORY

Category	Number of Dwelling Units	FY 96-97 Rate Per Dwelling Unit	FY 97-98 Rate Per Dwelling Unit	FY 98-99 Rate Per Dwelling Unit	FY 99-00 Rate Per Dwelling Unit	FY 00-01 Rate Per Dwelling Unit
Residential	33,139	$216	$228	$229	$238	$251

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TABLE 3

PRELIMINARY RATES - COMMERCIAL CATEGORY

Parcel Classification (in square foot ranges)	Number of Parcels	FY 96-97 Rates Per Parcel	FY 97-98 Rates Per Parcel	FY 98-99 Rates Per Parcel	FY 99-00 Rates Per Parcel	FY 00-01 Rates Per Parcel
< 1,999	10	$438	$462	$465	$484	$510
2,000 - 3,499	39	$875	$925	$930	$967	$1,021
3,500 - 4,999	34	$1,531	$1,619	$1,628	$1,693	$1,786
5,000 - 9,999	39	$2,188	$2,312	$2,325	$2,418	$2,552
10,000 - 19,999	31	$4,376	$4,625	$4,651	$4,837	$5,103
20,000 - 29,999	15	$8,751	$9,249	$9,301	$9,673	$10,207
30,000 - 39,999	8	$13,127	$13,874	$13,952	$14,510	$15,310
40,000 - 49,999	11	$17,502	$18,499	$18,603	$19,347	$20,414
> 50,000	45	$21,878	$23,123	$23,253	$24,183	$25,517
Total	**232**					

TABLE 4

PRELIMINARY RATES - INDUSTRIAL CATEGORY

Parcel Classification (in square foot ranges)	Number of Parcels	FY 96-97 Rates Per Parcel	FY 97-98 Rates Per Parcel	FY 98-99 Rates Per Parcel	FY 99-00 Rates Per Parcel	FY 00-01 Rates Per Parcel
< 1,999	2	$456	$482	$485	$504	$532
2,000 - 3,499	8	$912	$964	$969	$1,008	$1,064
3,500 - 4,999	5	$1,596	$1,687	$1,696	$1,764	$1,861
5,000 - 9,999	2	$2,280	$2,410	$2,423	$2,520	$2,659
10,000 - 19,999	14	$4,560	$4,819	$4,846	$5,040	$5,318
20,000 - 29,999	7	$9,119	$9,639	$9,693	$10,080	$10,636
30,000 - 39,999	10	$13,679	$14,458	$14,539	$15,120	$15,955
40,000 - 49,999	6	$18,239	$19,277	$19,385	$20,161	$21,273
> 50,000	26	$22,798	$24,096	$24,232	$25,201	$26,591
Total	**80**					

TABLE 5

PRELIMINARY RATES - INSTITUTIONAL CATEGORY

Parcel Classification (in square foot ranges)	Number of Parcels	FY 96-97 Rates Per Parcel	FY 97-98 Rates Per Parcel	FY 98-99 Rates Per Parcel	FY 99-00 Rates Per Parcel	FY 00-01 Rates Per Parcel
< 1,999	8	$1,356	$1,433	$1,441	$1,498	$1,581
2,000 - 3,499	4	$2,711	$2,866	$2,882	$2,997	$3,162
3,500 - 4,999	5	$4,745	$5,015	$5,043	$5,244	$5,534
5,000 - 9,999	11	$6,778	$7,164	$7,204	$7,492	$7,905
10,000 - 19,999	3	$13,556	$14,328	$14,408	$14,984	$15,811
20,000 - 29,999	2	$27,112	$28,655	$28,816	$29,968	$31,622
30,000 - 39,999	0	$40,667	$42,983	$43,224	$44,953	$47,432
40,000 - 49,999	1	$54,223	$57,310	$57,632	$59,937	$63,243
> 50,000	5	$67,779	$71,638	$72,040	$74,921	$79,054
Total	**39**					

TABLE 6

PRELIMINARY RATES - NURSING HOME CATEGORY

Parcel Classification (in square foot ranges)	Number of Parcels	FY 96-97 Rates Per Parcel	FY 97-98 Rates Per Parcel	FY 98-99 Rates Per Parcel	FY 99-00 Rates Per Parcel	FY 00-01 Rates Per Parcel
< 1,999	0	$1,356	$1,433	$1,441	$1,498	$1,581
2,000 - 3,499	0	$2,711	$2,866	$2,882	$2,997	$3,162
3,500 - 4,999	0	$4,745	$5,015	$5,043	$5,244	$5,534
5,000 - 9,999	1	$6,778	$7,164	$7,204	$7,492	$7,905
10,000 - 19,999	0	$13,556	$14,328	$14,408	$14,984	$15,811
20,000 - 29,999	0	$27,112	$28,655	$28,816	$29,968	$31,622
30,000 - 39,999	3	$40,667	$42,983	$43,224	$44,953	$47,432
40,000 - 49,999	0	$54,223	$57,310	$57,632	$59,937	$63,243
> 50,000	6	$67,779	$71,638	$72,040	$74,921	$79,054
Total	**10**					

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FACTORS GSG and DMG have identified the following issues that have been considered with respect to the assessment rates that have been developed and presented within this Assessment Report.

Verification of Database on Real Property Assessment Roll

Data utilized to assign property use categories and the number of billing units per category is based upon information maintained on the real property assessment roll maintained by the Broward County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must employ the information maintained by the property appraiser on the ad valorem tax roll. However, county property appraisers are charged with the responsibility of determining the value of all property within each county and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property while the City has verified a majority of the information in the assessment database. In contrast, assessment programs focus upon property use, size of improvements and other characteristics not related to value. Further verification of the assessment database is expected during the actual implementation phase, when individual notices are mailed to each affected property owner.

Verification of Square Footage of Structures Within Tax Exempt Parcels

The ad valorem tax roll is designed to provide the data required to determine value. So long as properties remain in the name of owners exempt from ad valorem taxation, the property appraiser may not consistently maintain data related to such parcel's improvements on the tax roll. As a consequence of such inadequate data, the square footage of the majority of the parcels within the Institutional Property Use Category, that are exempt, is not readily available for the purposes of calculating preliminary Institutional Property Use Category assessment rates. However, further verification of the square footage of structures within tax exempt properties has been completed by the City.

Proportionately High Number of Fire Incidents to the Institutional Property Use Category

Upon analysis of the fire rescue incidents for the City, the Institutional Property Use Category experiences an inordinate number of fire rescue calls, due in part, to calls to the nursing home types of property uses which have been assigned to the Institutional Property Use Category. Additionally, the high number of calls to nursing home types of property have dictated the separation of their uses in the cost apportionment.

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We have addressed the high number of fire rescue incidents to nursing homes and the burden of funding fire rescue services from all the types of property within the Institutional Property Use Category. Although still assessed at the Institutional rate, nursing homes have been separated from the Institutional Property Use Category and assigned their own category. Therefore, the remaining portion of the City's fire rescue budget attributable to nursing home properties would be funded from other available City revenue other than fire rescue assessment proceeds.

Exemption of Governmental Property

The aggregate cost for fire rescue services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) has been estimated as part of the Institutional Property Use Category as a result of the fire rescue incident analysis. The fair apportionment concepts in the methodology provided within this Assessment Report require an identification of the calls for service to these properties and therefore their respective costs. In the event a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions are required to be funded from other City funds since the financial burden of such exemption cannot be apportioned to non-exempt parcels.

Collection of Assessments from Governmental Property

A special assessment can be imposed against governmental property to pay for the benefits which such property receives. This assessment program assesses government property. While recognizing that lawfully imposed special assessments may be imposed against publicly-owned property, Florida case law is clear that such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy is a mandamus action to compel payment. A collateral issue in enforcing payment by mandamus is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or the appropriation discretion for a state agency must be examined in determining whether the agency has the authority to pay a charge or assessment for fire rescue services provided by the City. From a collection standpoint, each governmental agency should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method. As an alternative collection mechanism, fire rescue assessments could be collected on a surcharge in twelve installments on a utility bill with a resort to a mandamus action in the event of non-payment.

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Exemption of Other Tax Exempt Parcels

For the same fair apportionment requirements discussed in the issue related to exemption of governmental property, to the extent any other parcels in the Institutional Property Use Category are exempted, the exemption has to be broad based to include a non-discriminatory exemption class of charitable, educational, or religious not-for-profit or other tax-exempt organizations and the assessed costs allocated to such exempted parcel will be a general fund allocation of the City.

Conditions Assumed in Legal Sufficiency Conclusion

GSG and DMG have completed the development of preliminary assessment rates and parcel classifications to fund the cost of providing fire rescue services by determining the full cost of the services to be provided and suggesting a preliminary apportionment methodology designed to be consistent with the legal sufficiency tests of special benefit to property and fair apportionment articulated in Florida case law for a valid special assessment. Integral assumptions in the Legal Sufficiency Conclusion provided in this Assessment Report are that (i) the assessment ordinance and implementing resolutions adopted by the City contain specific legislative findings supporting such a conclusion as prepared and directed by Nabors, Giblin & Nickerson, P.A., (ii) no exceptions are created that would undermine the apportionment method described in this Assessment Report, and (iii) the final assessment roll is prepared by the consulting team specified in the existing agreement with the City.

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INTRODUCTION

Government Systems Group, L.C. ("GSG") is a firm that provides management consulting services to local governments utilizing computer based technology and process oriented analysis. GSG is an affiliated company created and partially owned by Nabors, Giblin & Nickerson, P.A. ("NG&N"), a law firm dedicated to the representation of local governments on issues of finance and taxation. David M. Griffith & Associates, Ltd. ("DMG") is a national consulting firm that works with public sector agencies in the fields of cost accounting, budgeting, revenue enhancement and service delivery analysis.

The City of Sunrise (the "City") has entered into an agreement with GSG and DMG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire rescue services within the City. NG&N has been engaged by GSG to review the proposed assessment apportionment methodology and deliverables and provide an analysis relative to the legal tests required in Florida for a valid special assessment consistent with the legal requirements for collection under the ad valorem collection process provided in section 197.3632, Florida Statutes (the "Uniform Method").

The development of the methodology contained within this Assessment Report for calculating the special assessments for fire rescue services to each property use category included the following steps:

- The full costs to provide fire rescue services were functionalized and identified.
- The full cost of the City's annual fire inspection program was calculated. These costs are recovered via separate fees.
- The percentage of fire rescue calls was allocated to property use categories that conform to the Broward County Property Appraiser's database utilized in the real property assessment roll, where applicable.
- The percentage of specific fire calls by property use category was calculated and used to cost apportion each pro-forma budget amount to the appropriate category.
- A parcel apportionment methodology was determined for each category and assessment rates were calculated for each property use category.

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The goals of this study were as follows:

- To develop a five-year pro-forma operating budget for the City to provide fire rescue services.

- To determine a consistent, feasible and legally sufficient special assessment methodology capable of collection as a non-ad valorem assessment under the ad valorem collection process provided in the Uniform Method.

- To apply the assessment methodology and develop preliminary assessment rates within the identified property use categories.

OBJECTIVES

In order to achieve the study goals, a number of objectives were accomplished as follows:

- Develop an inventory of the City's fire rescue services.

- Determine the full costs of providing fire rescue services within the City.

- Review such final cost determination with the City to confirm that all elements provide the requisite special benefit to the identified classifications of assessed property.

- Determine the relative benefit derived by categories of property use within the City from the delivery of fire rescue services.

- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each property use category.

- Calculate preliminary assessment rates and parcel classifications for Fiscal Year 1996-97 and projected through Fiscal Year 2000-01.

- Ascertain that the preliminary assessment rates and parcel classifications recommended are capable of incorporation into a non-ad valorem assessment roll conforming to the statutory requirements of the Uniform Method.

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STUDY METHODOLOGY

GSG and DMG performed the following tasks in accomplishing the project objective:

- Undertook extensive data collection and a detailed research process to identify the operations and funding of fire rescue operations within the City;
- Conducted extensive interviews with City staff to identify all services and costs in the Fire Rescue Department;
- Developed a five-year budget projection for the provision of fire rescue services, both expenditures and revenues, to anticipate departmental trends and future departmental needs;
- Compared the five-year expenditure requirement with anticipated revenues to develop an "Assessment Funding Requirement" line item for each of the five years;
- Analyzed one year of fire rescue call data to allocate the provision of fire rescue services to property use categories within the City; and
- Distributed the "Assessment Funding Requirement" for Fiscal Year 1996-97 and projected through Fiscal Year 2000-01 according to identified property use categories based upon the recommended parcel apportionment to determine preliminary assessment rates for fire rescue services in the City.

SERVICE DESCRIPTION

The City provides fire rescue services on a citywide basis, operates five fire rescue stations and provides Emergency Medical Services (EMS). The table below outlines Sunrise's allocation of fire rescue vehicles.

TABLE 7

ALLOCATION OF FIRE RESCUE DEPARTMENT VEHICLES

Station 39	Station 59	Station 72	Station 83	Station 92
1 ALS Engine 1 Rescue Veh	1 ALS Engine 1 Rescue Veh 1 Air Truck	1 ALS Engine 1 Rescue Veh	1 ALS Engine 1 Rescue Veh	1 ALS Engine 1 Rescue Veh 1 Ladder 1 Haz Mat

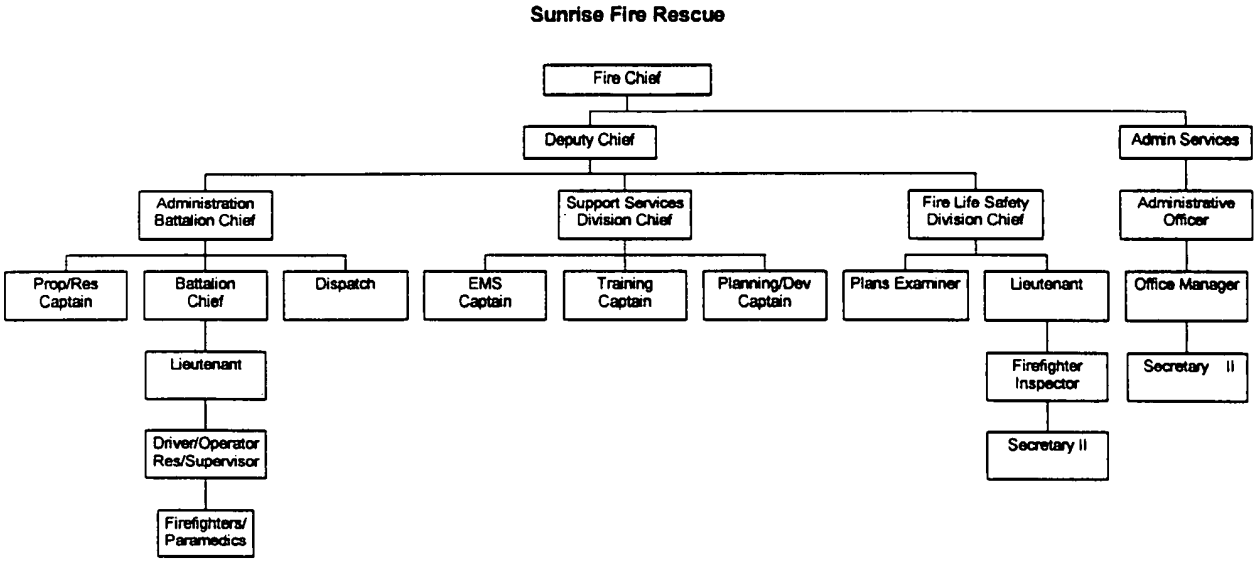
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STAFFING

The Fire Rescue Department is staffed with a Fire Chief responsible for the daily oversight of 141 employees. The following outlines the Fire Rescue Department's organizational responsibilities.

TABLE 8

FIRE RESCUE DEPARTMENT ORGANIZATIONAL CHART



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RESPONSE PROTOCOL

Sunrise's Fire Rescue Department responds with a minimum of five (5) firefighters to all emergency situations using the following guidelines.

TABLE 9

RESPONSE PROTOCOL

Type of Calls	Minimum Response Apparatus
Brush Fire, Car Fire, Dumpster Fire, Elevator Rescue (no medical needed), Fire Alarm, Small Exterior Fire, Gas/Smoke Odor Not in Structure, Wires Down	1 Engine
Accident with Injuries, Cardiac Arrest, Drowning, Large Fuel Spill or Gas Leak in Structure, Large Vehicle Fire, Bomb Threat	1 Engine and 1 Rescue
Fire Alarm other than patient care facility	2 Engines, 1 Rescue, and 1 Ladder
First Alarm - Airplane Down, Explosion, Structure Fire, Structural Collapse/Extrication, Smell of Smoke in Structure, Fire Alarm in Patient Care Facility	2 Engines, 2 Rescues, 1 Ladder, and 1 Battalion Chief
Second Alarm	2 Engines, 1 Rescue, 1 Ladder, 1 Air Truck, 1 Battalion Chief, PIO and Safety Officer
Third Alarm	2 Engines, 1 Ladder, and MCV
Fourth Alarm & Fifth Alarm	2 Engines and 1 Ladder

ASSESSABLE COST CALCULATIONS

The following table shows a five-year projection of the full cost to implement a Fire Rescue Assessment Program beginning in Fiscal Year 1996-97. The current Fiscal Year 1995-96 budget is included for comparison purposes.

TABLE 10

SUNRISE FIRE RESCUE
FIVE-YEAR ASSESSMENT BUDGET

Expenditures	Current Year FY 96	Proposed Year 1 FY 97	Proposed Year 2 FY 98	Proposed Year 3 FY 99	Proposed Year 4 FY 2000	Proposed Year 5 FY 2001
PERSONNEL SERVICES						
Salaries	$5,360,600	$5,604,239	$5,858,952	$6,125,241	$6,403,633	$6,694,678
Incentive Pay	656,763	676,466	696,760	717,663	739,193	761,368
Holiday Pay	229,255	236,133	243,217	250,513	258,029	265,769
Time and a Half Overtime	75,000	77,250	79,568	81,955	84,413	86,946
Straight-Time Overtime	8,500	8,755	9,018	9,288	9,567	9,854

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TABLE 10

SUNRISE FIRE RESCUE
FIVE-YEAR ASSESSMENT BUDGET (continued)

Expenditures	Current Year FY 96	Proposed Year 1 FY 97	Proposed Year 2 FY 98	Proposed Year 3 FY 99	Proposed Year 4 FY 2000	Proposed Year 5 FY 2001
Clothing Allowance	26,000	26,780	27,583	28,411	29,263	30,141
SS and Medicare Matching	484,254	505,117	526,895	549,626	573,355	598,124
Pensions - General	20,046	20,647	21,267	21,905	22,562	23,239
Pensions - Firefighters	590,381	608,092	626,335	645,125	664,479	684,413
Health Insurance	442,912	456,199	469,885	483,982	498,501	513,456
Statutory Life and AD & D Insurance	3,321	3,421	3,523	3,629	3,738	3,850
Worker's Compensation Insurance	252,162	259,727	267,519	275,544	283,811	292,325
TOTAL PERSONNEL SERVICES	$8,149,194	$8,482,827	$8,830,521	$9,192,882	$9,570,543	$9,964,164
OPERATING EXPENSES						
Medical Services	$9,500	$9,785	$10,079	$10,381	$10,692	$11,013
Medical Director	40,290	36,000	34,000	34,000	34,000	34,000
Professional Services	1,300	1,339	1,379	1,421	1,463	1,507
Records Retention	550	567	583	601	619	638
Temporary Services	200	206	212	219	225	232
Fire Alarm Maintenance	1,600	1,648	1,697	1,748	1,801	1,855
Travel and Per Diem	5,315	5,474	5,639	5,808	5,982	6,162
Telephone	38,036	39,177	40,352	41,563	42,810	44,094
Electricity	60,146	61,950	63,809	65,723	67,695	69,726
Water & Waste Water	14,300	14,729	15,171	15,626	16,095	16,578
Buildings - Rental	73,111	75,304	77,563	79,890	82,287	84,756
Lease Payments	123,381	136,458	134,682	121,125	43,408	22,710
Maintenance - Auto Equipment	236,633	243,732	251,044	258,575	266,333	274,323
Maintenance - Office Equipment	551	568	585	602	620	639
Maintenance - Communication Equip	32,980	33,969	34,988	36,038	37,119	38,233
Maintenance - Other Equipment	32,500	33,475	34,479	35,514	36,579	37,676
Printing & Binding	7,000	7,210	7,426	7,649	7,879	8,115
Photocopying Costs	9,060	9,332	9,612	9,900	10,197	10,503
Public Fire Education	5,000	5,150	5,305	5,464	5,628	5,796
Permits & Licenses	1,000	1,030	1,061	1,093	1,126	1,159
Office Supplies	5,000	5,150	5,305	5,464	5,628	5,796
Gas & Oil	49,541	51,027	52,558	54,135	55,759	57,432
Uniforms	28,150	28,995	29,864	30,760	31,683	32,634
Protective Clothing	21,330	21,970	22,629	23,308	24,007	24,727
Medical Supplies	96,522	99,418	102,400	105,472	108,636	111,895
Building Maintenance Supplies	28,200	29,046	29,917	30,815	31,739	32,692
Hazardous Materials Supply & Exp	4,633	4,772	4,915	5,063	5,214	5,371
Dive Team Supply & Exp	4,500	4,635	4,774	4,917	5,065	5,217
Explorers Supply & Exp	700	721	743	765	788	811
Other Supplies & Expense	39,419	40,602	41,820	43,074	44,366	45,697
Subs & Memberships	2,675	2,755	2,838	2,923	3,011	3,101
Tuition	12,985	13,375	13,776	14,189	14,615	15,053
Training	9,000	9,270	9,548	9,835	10,130	10,433
TOTAL OPERATING EXPENSES	$995,108	$1,028,838	$1,050,754	$1,063,659	$1,013,198	$1,020,573

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TABLE 10

SUNRISE FIRE RESCUE
FIVE-YEAR ASSESSMENT BUDGET (continued)

Expenditures	Current Year FY 96	Proposed Year 1 FY 97	Proposed Year 2 FY 98	Proposed Year 3 FY 99	Proposed Year 4 FY 2000	Proposed Year 5 FY 2001
CAPITAL PURCHASES						
Machines & Equipment	$438,000	$778,775	$920,000	$590,000	$680,000	$836,000
TOTAL CAPITAL PURCHASES	**$438,000**	**$778,775**	**$920,000**	**$590,000**	**$680,000**	**$836,000**
ADMINISTRATIVE EXPENSE						
Direct Cost Allocation	$1,565,748	$1,681,458	$1,764,928	$1,772,325	$1,840,495	$1,931,508
TOTAL ADMINISTRATIVE EXPENSE	**$1,565,748**	**$1,681,458**	**$1,764,928**	**$1,772,325**	**$1,840,495**	**$1,931,508**
ONE-TIME ASSESSMENT EXPENSES						
One-Time Study Charges	$75,425	$0	$0	$0	$0	$0
Legal Advertising	3,000	-	-	-	-	-
Citizen's Notification Cost	22,385	-	-	-	-	-
TOTAL ONE-TIME ASSESSMENT EXPENSES	**$100,810**	**$0**	**$0**	**$0**	**$0**	**$0**
ASSESSMENT EXPENSES						
General Fund Repayment	$0	$33,603	$33,603	$33,603	$0	$0
Property Database Updates	-	14,477	14,477	14,477	14,477	14,477
Legal Advertising (Years 1 through 5)	-	3,000	3,000	3,000	3,000	3,000
Citizen's Notification Cost (Years 1 through 5)	-	22,385	22,385	22,385	22,385	22,385
TOTAL ASSESSMENT EXPENSES	**$0**	**$73,465**	**$73,465**	**$73,465**	**$39,861**	**$39,861**
TOTAL EXPENSES	**$11,248,859**	**$12,045,362**	**$12,639,667**	**$12,692,330**	**$13,144,097**	**$13,792,107**
FIRE/RESCUE REVENUES						
Firefighter Supplemental	$18,482	$18,482	$18,482	$18,482	$18,482	$18,482
911 Reimbursement	28,411	28,711	18,331	7,950	8,250	8,550
PSAP - 911	89,616	89,616	89,616	89,616	89,616	89,616
New Construction	208,000	208,000	208,000	208,000	208,000	208,000
Commercial Properties	165,000	165,000	165,000	165,000	165,000	165,000
Inspector Training	3,437	3,437	3,437	3,437	3,437	3,437
Maintenance Certification	20,000	20,000	20,000	20,000	20,000	20,000
EMS - Local	900,000	900,000	900,000	900,000	900,000	900,000
EMS - County (Minnet $)	917,094	-	-	-	-	-
TOTAL REVENUES	**$2,350,040**	**$1,433,246**	**$1,422,866**	**$1,412,485**	**$1,412,785**	**$1,413,085**
TOTAL NET EXPENSES	**$8,898,819**	**$10,612,116**	**$11,216,801**	**$11,279,845**	**$11,731,312**	**$12,379,022**

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TABLE 10

SUNRISE FIRE RESCUE
FIVE-YEAR ASSESSMENT BUDGET (continued)

Expenditures	Current Year FY 96	Proposed Year 1 FY 97	Proposed Year 2 FY 98	Proposed Year 3 FY 99	Proposed Year 4 FY 2000	Proposed Year 5 FY 2001
MISC ASSESSMENT EXPENSES						
Property Appraiser Estimated Collection Charges	-	10,000	10,000	10,000	10,000	10,000
Administrative and Actual Collection Costs	-	106,121	112,168	112,798	117,313	123,790
Uncollected Receipts	-	530,606	560,840	563,992	586,566	618,951
TOTAL MISC ASSESSMENT EXPENSES	**$0**	**$646,727**	**$683,008**	**$686,791**	**$713,879**	**$752,741**
TOTAL ASSESSMENT FUNDING REQUIREMENT	**$8,898,819**	**$11,258,843**	**$11,899,809**	**$11,966,636**	**$12,445,191**	**$13,131,764**

The five-year budget contains assumptions for the purpose of this study. Those assumptions are:

A 3.0% growth rate per year was assumed for the following line items in the "Personnel Services" category of the budget. These line items are:

- Salaries
- Incentive Pay
- Holiday Pay
- Time and a Half Overtime
- Straight-Time Overtime
- Clothing Allowance
- SS and Medicare Matching
- Pensions - General
- Pensions - Firefighters
- Health Insurance
- Statutory Life and AD & D Insurance
- Worker's Compensation Insurance

A 3.0% growth rate was assumed for all line items in the "Operating Expenses" category of the budget except line item "Medical Director." "Medical Director" line item is based on projections provided by the City of Sunrise's Finance Department.

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Within the "Administrative Expense" category of the budget, line item "Direct Cost Allocation" is based on the Finance Department's internal rate of 16.34% of total expenses.

Within the "One-Time Start-Up Assessment Expenses" category, the following line items are included:

- The full cost of implementing the fire rescue non-ad valorem assessment study ($75,425) is being paid by the General Fund in the current budget (Fiscal Year 1995-96).

- The "Legal Advertising" line item contains the estimated cost for legal notifications to be published in the local newspaper. All legal advertisements are being paid out of the City's Fiscal Year 1995-96 general fund budget.

- The "Citizen's Notification" line item contains the estimated expense to send First Class notices to all property owners in Sunrise of the proposed assessment rates. These notices are being paid from the City's Fiscal Year 1995-96 budget. The cost is based on the Property Appraiser's count of 29,846 parcels multiplied by $0.75 per parcel totaling $22,385.

Within the "Assessment Expenses" category, the following line items are included:

- "General Fund Repayment" includes the full cost of repaying the General Fund for the fire rescue non-ad valorem assessment study ($75,425), all legal advertisements ($3,000), and "Citizen's Notification" ($22,385).

- In "Property Database Updates," $10,000 plus $0.15 per parcel per year, beginning in Fiscal Year 1996-97 has been included to cover any assessment related expenses incurred updating the city's property database each year.

- Also included are the ongoing expenses attributable to citizen's notification and legal advertising expenses.

Within the "Fire/Rescue Revenues" category, the following line items are included to calculate the Net Assessment Funding Requirement. These line items are flat rate projections and are based on the City of Sunrise's Adopted Annual Operating Budget from Fiscal Year 1995-96.

- Firefighter Supplemental
- 911 Reimbursement
- PSAP - 911
- New Construction

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- Commercial Properties
- Inspector Training
- Maintenance Certification
- EMS - Local

Within the "Miscellaneous Assessment Expenses" category, all line items are calculated from all departmental expenses net all applicable revenues. The following line items are included:

- Line item "Property Appraiser" reflects an estimated expense of $10,000.

- "Administrative and Actual Collection Costs" reflects an estimated expense reimbursement and collection charge using 1.0% of the amount to be collected. However, section 197.3632, Florida Statutes, provides that a city shall only compensate the tax collector for the actual costs of collecting non-ad valorem assessments. In the extraordinary event the non-ad valorem assessment roll was rejected by the tax collector, such amount is estimated to be adequate to cover the costs of a separate mailing and collection by the City.

- "Uncollected Receipts" is budgeted at 5% of the total assessment budget.

INCIDENT DATA

GSG obtained information identifying the number of fire rescue calls made to property categories within the City for the calendar year 1994 as reported to the State Fire Marshal. The State Fire Marshal's office uses the National Fire Incident Reporting System ("NFIRS") which is designed as a tool for fire departments to report and maintain computerized records of fires and other department activities in a uniform manner. A series of basic phrases with code numbers are used to describe incidents in this system. Fire rescue incidents for the 1994 calendar year were used to determine the demand for fire rescue services attributable to each of the real property uses. City fire rescue data for 1994 represents 9,053 fire rescue calls.

For the recommended methodology, fire rescue calls include all calls related to fire, explosion, overpressure rupture, rescue calls, hazardous condition, standby, service calls, good intent calls, false calls and other situations not classified. Of 9,053 calls, 5,838 or 64.49% are emergency medical calls, with a majority of the remaining calls comprised of fire calls, good intent calls, service calls, system malfunction, smoke scare and malicious false calls.

Fire rescue incidents in the fire rescue incident reports are categorized on the basis of the "Fixed Property Use" code included in each incident report. There are approximately 625 fixed property use codes in the NFIRS.

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There are certain fire rescue incident reports not appropriate for assignment to a specific property use classification, for example:

- Non-Classified Calls. A number of the fire rescue incident reports did not properly classify the incident.

- Non-Specific Calls. Non-specific fire rescue incidents principally consist of calls to roads and highways.

- Special Property. Special property consists mainly of outdoor property such as signs, fences and poles.

Of the 9,053 calls, 7,377 are calls to specific property uses. Because of the inability to correlate the remaining 1,676 calls to specific categories, the call analysis does not include these 1,676 calls.

Using the "Fixed Property Use" information in the Fire Marshal's database, the 7,377 calls to specific property were initially assigned to the following property use categories: single family, multi-family, commercial, religious, institutional including government, educational, agricultural and vacant. A listing of the fire rescue incident data organized by property use categories is attached as Appendix A.

Once the initial assignment of fire rescue incidents was analyzed, categories with an insignificant number of incidents were excluded from the next analysis. Incidents to similar types of property categories were aggregated where deemed appropriate.

Because of the low incidence of calls to both vacant and agricultural property and correspondingly low incidence of these types of property within the composition of the ad valorem tax roll files for the City, it was determined that these two categories were insignificant in the analysis. Additionally, because of the urbanized character of the City, it is assumed that the suppression of fires on vacant property primarily benefits adjacent property by containment of the spread of fire rather than preservation of the value of the vacant parcel. Accordingly, calls to vacant and agricultural property were not included in the final analysis of the fire call database. The removal of vacant and agricultural incidents resulted in 7,299 calls to specific property.

Calls to single family residential and multi-family parcels were aggregated to a "residential" category because the number of specific parcels to each were substantially similar and did not justify a separation of such residential categories.

Calls to religious, institutional, and educational parcels were also aggregated to an "institutional" category.

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Upon analysis of the fire rescue incidents for the City, the institutional category experiences an inordinate number of fire rescue calls, due in part, to calls to the nursing home types of property uses which have been assigned to the institutional category.

We have addressed the high number of fire rescue incidents to the nursing home types of property use and resultant burden of funding fire rescue services from all the types of property within the Institutional Property Use Category. Although still assessed at the Institutional rate, nursing homes have been separated from the Institutional Property Use Category and assigned their own category. Therefore, the remaining portion of the City's fire rescue budget attributable to nursing home property would be funded from other available City revenue other than fire rescue assessment proceeds.

The following table illustrates the final assignment of fire rescue incidents and proportion of calls by property use category.

TABLE 11

FIRE RESCUE INCIDENTS
AND PROPORTION OF CALLS BY CATEGORY

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents
Residential	4,621	63.31%
Commercial	1,118	15.32%
Industrial/Warehouse	640	8.77%
Nursing Home	526	7.21%
Institutional	394	5.40%
Total	**7,299**	**100.00%***

*Rounded.

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PROPERTY DATA

Using the data from the most recently certified real property assessment roll available, there are 29,846 parcels within the City on the ad valorem tax roll. The number and property use of parcels has been updated for purposes of calculating rates.

Except for condominium use, all improved properties included on the City's ad valorem tax roll were assigned to one or more of the categories (correlating to the Fixed Property Use Category in the fire rescue incident reports) based upon their improvement code assignment by the Broward County Property Appraiser. There are 91 three digit improvement codes which distinguish properties according to type of use.

The count of dwelling units for condominium property uses utilized the Florida Department of Revenue ("FDOR") property use codes as assigned by the Broward County Property Appraiser. There are 100 FDOR property codes utilized by the Property Appraiser as reflected in Rule 12D-8.008, Florida Administrative Code. The FDOR codes were additionally used to verify the categorization of the improvement code assignments.

A listing of the Broward County Property Appraiser's improvement codes organized by improved code classification is included as Appendix B.

The following table reflects the improvement code frequencies on the ad valorem tax roll for the City.

TABLE 12

IMPROVEMENT CODES

Improvement Code	Description	Improvements	% of Total
001	Single family residence	16,525	88.98%
100	Apartments	437	2.35%
101	Apartments or Res. (combined with stores, offices)	2	0.01%
102	Garage Apts., Guest House on Residence, 2 res. Or more	2	0.01%
103	Motels	2	0.01%
105	Co-op Apartments	1,105	5.95%
109	Misc. values on separate folio (pool, cabanas, rec. bldg., tennis courts, etc.)	34	0.18%
199	Combination Uses	2	0.01%
200	Row Stores - 2 or more units	35	0.19%
201	Shopping Centers Regional	3	0.02%
202	Department Stores	4	0.02%
203	Restaurants	7	0.04%

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TABLE 12

IMPROVEMENT CODES (continued)

Improvement Code	Description	Improvements	% of Total
204	Bars	1	0.01%
205	Sales Display Rooms	2	0.01%
206	Single Bldg. (Misc. types not included in other codes)	13	0.07%
207	Food Stores (Chain or large private)	8	0.04%
209	Store + Office (1-2 stories)	5	0.03%
211	Shopping Centers Community	13	0.07%
212	Shopping Centers Neighborhood	21	0.11%
213	Restaurants Franchise	25	0.13%
299	Combination Uses	10	0.05%
300	Office Building	34	0.18%
301	Banks	22	0.12%
302	Medical - Doctor or Dentist Office or small hospital clinic	9	0.05%
303	Veterinarian Office or small animal hospital, clinic, kennels	4	0.02%
305	Funeral Homes	2	0.01%
399	Combination Uses	9	0.05%
400	Service Stations	19	0.10%
401	Car Agency, New or Used	4	0.02%
402	Garages - repair, car wash, etc.	7	0.04%
405	Parking Lots (all paving, except residential on separate folio)	4	0.02%
408	Tire store - new or recap	1	0.01%
499	Combination Uses	3	0.02%
500	Warehouse (any type of storage buildings - large or small)	66	0.36%
502	Factories or Mfg. Plants, Shops (no retail)	15	0.08%
503	Misc. val. on sep. folio, ie., fence, slab (not paving)	1	0.01%
599	Combination Uses	24	0.13%
600	Bowling Lanes, Skating	4	0.02%
601	Theaters, including drive-ins	4	0.02%
603	Golf courses, miniature	6	0.03%
605	Club - exempt	1	0.01%
699	Combination Uses	4	0.02%
700	Municipal	22	0.12%
701	County or State, other than BPI	2	0.01%
702	BPI	4	0.02%
704	Medical (private hospitals, nursing and convalescent homes)	15	0.08%
706	Schools - private, day nursery	13	0.07%
707	Religious	11	0.06%
800	Power companies	2	0.01%
801	Telephone companies	4	0.02%
	Total	18,572	100.00%

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For parcels assigned to the residential property use category, the total number of dwelling units was determined.

For parcels within the non-residential property use categories of commercial and industrial/warehouse, the amount of square footage of these non-residential structures was determined from the building files on the ad valorem tax roll, where available. Please note that the ad valorem tax roll is designed solely to provide the data required to determine value. Properties that are exempt from taxes do not necessarily need their value maintained on the tax roll. Accordingly, the Broward County Property Appraiser has chosen not to include information on the ad valorem tax roll relative to improvements on certain tax-exempt parcels. As discussed in the Executive Summary, further verification of the ad valorem tax roll specifically related to exempt properties was completed by the City.

SPECIAL BENEFIT ASSUMPTIONS

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

- Fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (i) protecting the value of the improvements and structures by providing available fire control services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program within the City; and (iv) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

- The combined fire control and emergency medical services of the City under its existing consolidated fire rescue program enhances and strengthens the relationship of such services to the use and enjoyment of the structure and improvements within improved parcels of property within the City.

APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire rescue services based on (i) the five-year pro-forma fire rescue budget, (ii) the real property tax roll maintained by the property appraiser for property within the City and the availability of data residing on the tax roll database, and (iii) the fire rescue incident

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data specific to the City. Included are the underlying special benefit and fair apportionment assumptions.

The assessable cost to provide fire rescue services for Fiscal Year 1996-97 was apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire rescue incident data reported to the State Fire Marshal as illustrated in Table 13.

TABLE 13

COST APPORTIONMENT

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents	Portion of Budget (100%)
Residential	4,621	63.31%	$7,127,978
Commercial	1,118	15.32%	$1,724,536
Industrial/Warehouse	640	8.77%	$987,212
Nursing Home	526	7.21%	$811,365
Institutional	394	5.40%	$607,752
Total	**7,299**	**100.00%**	**$11,258,843**

*Rounded.

The share of the fire rescue assessable costs apportioned to each property use category was further apportioned among the individual parcels of property within each property use category in the manner described in Table 14.

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TABLE 14

PARCEL APPORTIONMENT WITHIN PROPERTY USE CATEGORIES

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential • Commercial • Industrial/Warehouse • Institutional • Nursing Homes	Improvement Area Per Parcel Within Square Footage Classifications

COMPUTATION OF FIRE RESCUE ASSESSMENTS

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each category of property use in the City. The specific methodology and underlying assumptions for the parcel apportionment within each category of property use is generally described below.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Classification is fair and reasonable.

- The size or the value of the residential parcel does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a residential unit and the anticipated average occupant population.

- Apportioning the assessed costs for fire rescue services attributable to the residential property use category on a per residential unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

Residential Property Parcel Apportionment Calculation

Based upon the historical demand for fire rescue services, the percentage of the City's total fire rescue assessable costs attributable to property in the residential category was calculated. The amount of the assessable costs allocable to property

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in the residential property use category was divided by the number of dwelling units in the residential category including single family dwelling units and multi-family units to compute the fire rescue assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the per dwelling unit charge to compute the residential fire rescue assessment for the parcel.

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Non-Residential Property Use Classification is fair and reasonable.

- The risk of loss and demand for fire rescue service availability is substantially the same for structures below a certain minimum size. Because the value and anticipated occupancy of structures below a certain minimum size is less, it is fair, reasonable, and equitable to provide a lesser assessment burden on such structures by the creation of specific property parcel classifications for those parcels.

- The separation of non-residential parcels into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (i) the absence of a need for precise square footage data within the ad valorem tax records maintained by the property appraiser undermines the use of actual square footage of structures and improvements within each improved parcel as a basis for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved parcel assessed is impractical; and (iii) the demand for fire rescue availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels; and (iv) the classification of parcels within square footage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire rescue services.

- The demand for the availability of fire rescue services diminishes at the outer limit of structure size since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent structures. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited parcels within the non-residential property use categories.

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The parcel apportionment for each Non-Residential Property Use Classification shall include both minimum parcel classifications and an additional classification of all other improved parcels based upon the assumed square footage of structures and improvements within the improved parcel. The Non-residential Property Use Classifications include Commercial, Industrial/Warehouse, and Institutional property uses. The following describes the Non-Residential Property parcel apportionment calculation and classification for Commercial and Industrial/Warehouse categories, and proposed parcel apportionment and classification for the Institutional category.

Non-Residential Property Parcel Apportionment Calculation and Classification

Based upon the historical demand for fire rescue services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of the City's total fire rescue assessable costs segregated by Commercial, Industrial/Warehouse, and Institutional categories. The amount of the assessable costs allocable to parcels within each of the Non-Residential Property Use Classification was calculated based upon the following classification.

Non-residential parcels with square footage of non-residential improvements less than 1,999 square feet were assigned an improvement area of 1,000 square feet per parcel. Parcels with square footage of non-residential improvements between 2,000 square feet and 3,499 square feet were assigned an improvement area of 2,000 square feet per parcel. Parcels with non-residential improvements between 3,500 square feet and 4,999 square feet were assigned an improvement area of 3,500 square feet per parcel. Parcels with non-residential improvement areas between 5,000 square feet and 9,999 square feet were assigned an improvement area of 5,000 square feet per parcel. For parcels containing non-residential improvements greater than 10,000 square feet, but less than 50,000 square feet, assignments of improvement area were made in 10,000 square foot increments.

Parcels containing non-residential improvement areas greater than 50,000 square feet were assigned an improvement area of 50,000 square feet per parcel. Tables 15-18 illustrate the assignment of improvement area under this apportionment methodology for Commercial, Industrial/Warehouse, Institutional and Nursing Homes Property Use Categories.

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TABLE 15

PARCEL APPORTIONMENT
COMMERCIAL PROPERTY USE CATEGORY

Category	Number of Parcels	Assigned Area	Total Assigned Area/Category
< 1,999	10	1,000	10,000
2,000 - 3,499	39	2,000	78,000
3,500 - 4,999	34	3,500	119,000
5,000 - 9,999	39	5,000	195,000
10,000 - 19,999	31	10,000	310,000
20,000 - 29,999	15	20,000	300,000
30,000 - 39,999	8	30,000	240,000
40,000 - 49,999	11	40,000	440,000
> 50,000	45	50,000	2,250,000
Total	**232**	**161,500**	**3,942,000**

TABLE 16

PARCEL APPORTIONMENT
INDUSTRIAL/WAREHOUSE PROPERTY USE CATEGORY

Category	Number of Parcels	Assigned Area	Total Assigned Area/Category
< 1,999	2	1,000	2,000
2,000 - 3,499	8	2,000	16,000
3,500 - 4,999	5	3,500	17,500
5,000 - 9,999	2	5,000	10,000
10,000 - 19,999	14	10,000	140,000
20,000 - 29,999	7	20,000	140,000
30,000 - 39,999	10	30,000	300,000
40,000 - 49,999	6	40,000	240,000
> 50,000	26	50,000	1,300,000
Total	**80**	**161,500**	**2,165,500**

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TABLE 17

PARCEL APPORTIONMENT
INSTITUTIONAL PROPERTY USE CATEGORY

Category	Number of Parcels	Assigned Area	Total Assigned Area/Category
< 1,999	8	1,000	8,000
2,000 - 3,499	4	2,000	8,000
3,500 - 4,999	5	3,500	17,500
5,000 - 9,999	11	5,000	55,000
10,000 - 19,999	3	10,000	30,000
20,000 - 29,999	2	20,000	40,000
30,000 - 39,999	0	30,000	0
40,000 - 49,999	1	40,000	40,000
> 50,000	5	50,000	250,000
Total	**39**	**161,500**	**448,500**

TABLE 18

PARCEL APPORTIONMENT
NURSING HOME PROPERTY USE CATEGORY

Category	Number of Parcels	Assigned Area	Total Assigned Area/Category
< 1,999	0	1,000	0
2,000 - 3,499	0	2,000	0
3,500 - 4,999	0	3,500	0
5,000 - 9,999	1	5,000	5,000
10,000 - 19,999	0	10,000	0
20,000 - 29,999	0	20,000	0
30,000 - 39,999	3	30,000	90,000
40,000 - 49,999	0	40,000	0
> 50,000	6	50,000	300,000
Total	**10**	**161,500**	**395,000**

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Mixed Use Property Calculation and Classification

For residential parcels which contain non-residential buildings, non-residential improvements located on the parcel were treated according to their non-residential property use category and size to compute the parcel's non-residential fire rescue assessment. This assessment was then added to the parcel's residential fire rescue assessment.

For non-residential parcels which contain a residence, the actual number of dwelling units located on the parcel was multiplied by the per dwelling unit charge to compute the parcel's residential fire rescue assessment. This assessment was then added to the parcel's non-residential fire rescue assessment.

Agricultural/Vacant Property Calculation and Classification

Based upon the historical demand for fire rescue services for the agricultural/vacant property and the low number of parcels on the ad valorem tax roll classified in these two property categories, property in the agricultural and vacant property use category were not assessed for fire rescue services. Additionally, because of the urbanized character of the City, the underlying assumption was that the suppression of fire on vacant property primarily benefits improved property by the containment of the spread of fire rather than the preservation of the value of the vacant property. However, upon improvement it is recommended that any vacant parcel be subjected to a prorated payment for the current fiscal year as well as an estimated assessment for the next fiscal year prior to issuance of a certificate of occupancy.

PRELIMINARY ASSESSMENT RATES AND CLASSIFICATIONS

Based on the assessable costs of providing fire rescue services, the number of fire rescue calls apportioned to specific property categories and the number of billing units within the specific property categories, Table 19 summarizes the recommended assessment rates after application of the proposed fire rescue assessment methodology for all five fiscal years at 100% of the proposed budget.

Table 20 illustrates the assessment rates over the next five fiscal years. **For fiscal year 96-97, the rates would be expected to generate net assessment revenue of approximately $925,000.**

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TABLE 19

PRELIMINARY RATES - ALL CATEGORIES
FISCAL YEARS 1996-97 AND PROJECTED THROUGH 2000-01
100% OF ASSESSABLE COSTS

Assessment Property Classification	Billing Unit Type	Parcel Classification	Number of Units	FY 96-97 Rates Per Billing Unit	FY 97-98 Rates Per Billing Unit	FY 98-99 Rates Per Billing Unit	FY 99-00 Rates Per Billing Unit	FY 00-01 Rates Per Billing Unit
Residential	Dwelling Units	N/A	33,139	$216	$228	$229	$238	$251
Commercial	Parcel	< 1,999 sq ft	10	$438	$462	$465	$484	$510
		2,000 - 3,499 sq ft	39	$875	$925	$930	$967	$1,021
		3,500 - 4,999 sq ft	34	$1,531	$1,619	$1,628	$1,693	$1,786
		5,000 - 9,999 sq ft	39	$2,188	$2,312	$2,325	$2,418	$2,552
		10,000 - 19,999sq ft	31	$4,376	$4,625	$4,651	$4,837	$5,103
		20,000 - 29,999 sq ft	15	$8,751	$9,249	$9,301	$9,673	$10,207
		30,000 - 39,999 sq ft	8	$13,127	$13,874	$13,952	$14,510	$15,310
		40,000 - 49,999 sq ft	11	$17,502	$18,499	$18,603	$19,347	$20,414
		> 50,000 sq ft	45	$21,878	$23,123	$23,253	$24,183	$25,517
Industrial	Parcel	< 1,999 sq ft	2	$456	$482	$485	$504	$532
		2,000 - 3,499 sq ft	8	$912	$964	$969	$1,008	$1,064
		3,500 - 4,999 sq ft	5	$1,596	$1,687	$1,696	$1,764	$1,861
		5,000 - 9,999 sq ft	2	$2,280	$2,410	$2,423	$2,520	$2,659
		10,000 - 19,999sq ft	14	$4,560	$4,819	$4,846	$5,040	$5,318
		20,000 - 29,999 sq ft	7	$9,119	$9,639	$9,693	$10,080	$10,636
		30,000 - 39,999 sq ft	10	$13,679	$14,458	$14,539	$15,120	$15,955
		40,000 - 49,999 sq ft	6	$18,239	$19,277	$19,385	$20,161	$21,273
		> 50,000 sq ft	26	$22,798	$24,096	$24,232	$25,201	$26,591
Institutional	Parcel	< 1,999 sq ft	8	$1,356	$1,433	$1,441	$1,498	$1,581
		2,000 - 3,499 sq ft	4	$2,711	$2,866	$2,882	$2,997	$3,162
		3,500 - 4,999 sq ft	5	$4,745	$5,015	$5,043	$5,244	$5,534
		5,000 - 9,999 sq ft	11	$6,778	$7,164	$7,204	$7,492	$7,905
		10,000 - 19,999sq ft	3	$13,556	$14,328	$14,408	$14,984	$15,811
		20,000 - 29,999 sq ft	2	$27,112	$28,655	$28,816	$29,968	$31,622
		30,000 - 39,999 sq ft	0	$40,667	$42,983	$43,224	$44,953	$47,432
		40,000 - 49,999 sq ft	1	$54,223	$57,310	$57,632	$59,937	$63,243
		> 50,000 sq ft	5	$67,779	$71,638	$72,040	$74,921	$79,054
Nursing Homes	Parcel	< 1,999 sq ft	0	$1,356	$1,433	$1,441	$1,498	$1,581
		2,000 - 3,499 sq ft	0	$2,711	$2,866	$2,882	$2,997	$3,162
		3,500 - 4,999 sq ft	0	$4,745	$5,015	$5,043	$5,244	$5,534
		5,000 - 9,999 sq ft	1	$6,778	$7,164	$7,204	$7,492	$7,905
		10,000 - 19,999sq ft	0	$13,556	$14,328	$14,408	$14,984	$15,811
		20,000 - 29,999 sq ft	0	$27,112	$28,655	$28,816	$29,968	$31,622
		30,000 - 39,999 sq ft	3	$40,667	$42,983	$43,224	$44,953	$47,432
		40,000 - 49,999 sq ft	0	$54,223	$57,310	$57,632	$59,937	$63,243
		> 50,000 sq ft	6	$67,779	$71,638	$72,040	$74,921	$79,054

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TABLE 20

PRELIMINARY RATES - ALL CATEGORIES
FISCAL YEARS 1996-97 AND PROJECTED THROUGH 2000-01
MINNET REVENUE

Assessment Property Classification	Billing Unit Type	Parcel Classification	Number of Units	FY 96-97 Rates Per Billing Unit	FY 97-98 Rates Per Billing Unit	FY 98-99 Rates Per Billing Unit	FY 99-00 Rates Per Billing Unit	FY 00-01 Rates Per Billing Unit
Residential	Dwelling Units	N/A	33,139	$20	$21	$22	$22	$23
Commercial	Parcel	< 1,999 sq ft	10	$40	$42	$43	$44	$46
		2,000 - 3,499 sq ft	39	$81	$83	$86	$89	$91
		3,500 - 4,999 sq ft	34	$142	$146	$150	$155	$160
		5,000 - 9,999 sq ft	39	$202	$209	$215	$221	$228
		10,000 - 19,999sq ft	31	$405	$417	$430	$443	$456
		20,000 - 29,999 sq ft	15	$810	$834	$859	$885	$912
		30,000 - 39,999 sq ft	8	$1,215	$1,251	$1,289	$1,328	$1,367
		40,000 - 49,999 sq ft	11	$1,620	$1,668	$1,718	$1,770	$1,823
		> 50,000 sq ft	45	$2,025	$2,086	$2,148	$2,213	$2,279
Industrial	Parcel	< 1,999 sq ft	2	$42	$43	$45	$46	$47
		2,000 - 3,499 sq ft	8	$84	$87	$90	$92	$95
		3,500 - 4,999 sq ft	5	$148	$152	$157	$161	$166
		5,000 - 9,999 sq ft	2	$211	$217	$224	$231	$237
		10,000 - 19,999sq ft	14	$422	$435	$448	$461	$475
		20,000 - 29,999 sq ft	7	$844	$869	$895	$922	$950
		30,000 - 39,999 sq ft	10	$1,266	$1,304	$1,343	$1,383	$1,425
		40,000 - 49,999 sq ft	6	$1,688	$1,739	$1,791	$1,844	$1,900
		> 50,000 sq ft	26	$2,110	$2,173	$2,238	$2,306	$2,375
Institutional	Parcel	< 1,999 sq ft	8	$125	$129	$133	$137	$141
		2,000 - 3,499 sq ft	4	$251	$258	$266	$274	$282
		3,500 - 4,999 sq ft	5	$439	$452	$466	$480	$494
		5,000 - 9,999 sq ft	11	$627	$646	$665	$685	$706
		10,000 - 19,999sq ft	3	$1,255	$1,292	$1,331	$1,371	$1,412
		20,000 - 29,999 sq ft	2	$2,509	$2,584	$2,662	$2,742	$2,824
		30,000 - 39,999 sq ft	0	$3,764	$3,877	$3,993	$4,113	$4,236
		40,000 - 49,999 sq ft	1	$5,018	$5,169	$5,324	$5,484	$5,648
		> 50,000 sq ft	5	$6,273	$6,461	$6,655	$6,855	$7,060
Nursing Homes	Parcel	< 1,999 sq ft	0	$125	$129	$133	$137	$141
		2,000 - 3,499 sq ft	0	$251	$258	$266	$274	$282
		3,500 - 4,999 sq ft	0	$439	$452	$466	$480	$494
		5,000 - 9,999 sq ft	1	$627	$646	$665	$685	$706
		10,000 - 19,999sq ft	0	$1,255	$1,292	$1,331	$1,371	$1,412
		20,000 - 29,999 sq ft	0	$2,509	$2,584	$2,662	$2,742	$2,824
		30,000 - 39,999 sq ft	3	$3,764	$3,877	$3,993	$4,113	$4,236
		40,000 - 49,999 sq ft	0	$5,018	$5,169	$5,324	$5,484	$5,648
		> 50,000 sq ft	6	$6,273	$6,461	$6,655	$6,855	$7,060

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PREFACE

Special assessments are "charges assessed against the property of some particular locality because that property derives some special benefit from the expenditure of the money. . . ." Atlantic Coast Line R. Co. v. City of Gainesville, 91 So. 118, 121 (Fla. 1922). Municipalities have the authority to impose special assessments by ordinance pursuant to their home rule power. City of Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992). As established by case law, two requirements exist for the imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided, and (2) the assessment must be fairly and reasonably apportioned among the properties which receive the special benefit. Id. at 29. An assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property which is subject to the assessment derives a special benefit from the improvement or service. Madison County v. Foxx, 636 So.2d 39 (Fla. 1st DCA 1994), appeal after remand, 21 Fla. L. Weekly D587 (Fla. 1st DCA March 5, 1996); see also Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995).

SPECIAL BENEFIT REQUIREMENT

The benefit required for a valid special assessment consists of more than simply an increase in market value, and includes both potential increases in value and the added use and enjoyment of the property. Meyer v. City of Oakland Park, 219 So.2d 417 (Fla. 1969). Furthermore, the benefit need not be determined in relation to the existing use of the property. See City of Hallandale v. Meekins, 237 So. 2d 318 (Fla. 4th DCA 1970), aff'd, 245 So.2d 253 (Fla. 1971).

Assessments for fire protection and ambulance services were upheld in South Trail Fire Control District, Sarasota County v. State, 273 So.2d 380 (Fla. 1973). The Legislature, in Chapter 70-933, Laws of Florida, provided that, "The furnishing of protection against fire, and the furnishing of ambulance service . . . are hereby declared to be benefits to all property." The Supreme Court refused to overturn the finding that the assessment provided a benefit to property. In Fire District No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969), the Supreme Court found that necessary special and peculiar benefits resulted from the levy of an assessment for fire protection against mobile home rental spaces. The court found the presence of special and peculiar benefits from the resulting decrease in insurance, protection of the public safety, enhancement of business property and better service to tenants. The court also stated that the benefit need not be direct nor immediate, but must be substantial, certain, and capable of being realized within a reasonable time.

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In Sarasota County v. Sarasota Church of Christ, Inc., 641 So.2d 900 (Fla. 2d DCA 1994), rev'd on other grounds, 667 So.2d 180 (Fla. 1995), the Second District upheld special assessments for fire and rescue services. The court specifically noted that the rescue services in question were synonymous with ambulance services. The court cited both the Polk County and South Trail decisions as recognizing fire and related services as valid special assessments. However, the court upheld the assessments based upon estoppel grounds because the churches challenging the assessments had paid the fire and rescue assessments without protest for over 20 years.

Generally, the governing authority levying the special assessment must make a specific determination as to the special benefit received by the property to be assessed. City of Ft. Myers v. State, 117 So. 97, 104 (Fla. 1928). Judicial reliance upon legislative findings was buttressed in the recent case of Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180 (Fla. 1995). On appeal, the Supreme Court held that "the legislative determination as to the existence of special benefits and as to the apportionment of the costs of those benefits should be upheld unless the determination is arbitrary." Church of Christ, 667 So.2d at 184. Consequently, legislative findings constitute a critical element in any assessment program imposed by local government.

It is also significant to note that in Church of Christ, the Supreme Court recognized and declared that assessed properties may be specially benefited by a special assessment program for services even when the assessment is imposed throughout an entire community. The Supreme Court stated, "Although a special assessment is typically imposed for a specific purpose designed to benefit a specific area or class of property owners, this does not mean that the costs of services can never be levied throughout a community as a whole." Church of Christ at 183. The Supreme Court then amplified that

> the validity of a special assessment turns on the benefits received by the recipients of the services and the appropriate apportionment of the cost thereof. This is true regardless of whether the recipients of the benefits are spread throughout an entire community or are merely located in a limited, specified area within the community. See, e.g., South Trail (special assessment for fire services found to benefit all properties within the district).

Id.

Notwithstanding this well established case law, on May 10, 1996, the Fifth District Court of Appeal rendered a decision in the case of Water Oak Management Corp. v. Lake County, Florida, 21 Fla. L. Weekly D1128 (Fla. 5th DCA May 10, 1996), which invalidated the Lake County fire and rescue assessment on the grounds that such

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services did not provide special benefits to the assessed properties. The court did uphold the County's solid waste assessments "in light of the Supreme Court of Florida's recent decision in Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180 (Fla. 1995)." Id. at D1128. Additionally, the court certified to the Supreme Court the question of whether the funding by Lake County of solid waste disposal and/or fire protection services by special assessments was valid under the Florida Constitution.

The Fifth District Court attempted to distinguish the Water Oak Management Corp. case from the Supreme Court opinions in Polk County and South Trail. However, for the Supreme Court to validate the distinctions made by the Fifth District Court, it would have to reverse those two decisions as they upheld special assessments for fire and fire and rescue, respectively. While the Fifth District states that the Water Oak Management Corp. case does not conflict with South Trail, the court never expressly offers a distinction between the instant case and South Trail. This oversight is significant because in South Trail, the Supreme Court upheld a special assessment program which funded both fire and ambulance services. Further, while the Fifth District recognized the benefits provided by fire protection enumerated in the Polk County case, the court apparently concluded that they were insufficient to uphold the special assessment program. Water Oak Management Corp., 21 Fla. L. Weekly at D1130, n. 10.

The court in Water Oak Management Corp. appeared to be concerned with the large geographic area in which the fire and rescue assessment was imposed. The Fifth District Court cited the Polk County case and suggested that a community-wide special assessment program for fire and rescue services could not provide a special benefit to property, but a special assessment for fire and rescue services imposed only in a discrete geographic area may provide a special benefit. This position is completely contrary to the Supreme Court's opinion in Church of Christ.

The court in Water Oak Management Corp. also appeared to be concerned that the special assessments would "reduce costs of this service that would otherwise come from general revenue funded by ad valorem taxes." Water Oak Management Corp., 21 Fla. L. Weekly at D1129. An acceptance by the Supreme Court of this reasoning in Water Oak Management Corp. would require the Supreme Court to retreat from language in Church of Christ, wherein the Court noted that services which were previously funded by taxes and are now funded by special assessments are not necessarily invalid. Church of Christ, 667 So.2d at 186.

While there is no guarantee of reversal, the likelihood of the Supreme Court reversing the Fifth District Court of Appeal's decision in Water Oak Management Corp. is extremely high. If the Supreme Court does not reverse the Water Oak Management Corp. decision, it will be required to reverse its Polk County and South Trail decisions and to retreat from its recent decision in Church of Christ.

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FAIR AND REASONABLE APPORTIONMENT REQUIREMENT

An improvement or service which specially benefits the assessed properties must also be "fairly and reasonably apportioned among the properties that receive the special benefit." City of Boca Raton v. State, 595 So.2d at 29. For example, in South Trail, the Supreme Court upheld an apportionment scheme which assessed business and commercial property on an area basis while other property was assessed on a flat rate basis. The Supreme Court held that the manner of the assessment's apportionment is immaterial and may vary provided that the amount of the assessment for each property does not exceed the proportional benefits it receives as compared to other properties.

However, improper apportionment will defeat a special assessment when a special benefit is otherwise available. In St. Lucie County-Ft. Pierce Fire Prevention and Control Dist. v. Higgs, 141 So.2d 744 (Fla. 1962), the Supreme Court struck fire assessments imposed against property where the method of apportionment was based upon the ratio of the assessed value of each property to the total value of all property in the district.

In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a municipality. In Rosche v. City of Hollywood, 55 So.2d 909, (Fla. 1952), the Supreme Court of Florida stated:

> The apportionment of assessments is a legislative function and if reasonable men may differ as to whether land assessed was benefited by the local improvement the determination as to such benefits of the city officials must be sustained.

Id. at 913; see also Key Colony No. 1 Condominium Assoc., Inc. v. Village of Key Biscayne, 651 So.2d 779 (Fla. 3d DCA 1995) and Church of Christ, 667 So.2d 180 (Fla. 1995) (both courts recognized that the legislative determination as to the apportionment of the cost of benefits should be upheld unless the determination is arbitrary).

LEGAL SUFFICIENCY CONCLUSION

In reliance on the above Florida case law analysis and on the decisions of the Supreme Court in the Polk County, South Trail and Church of Christ cases, it is our conclusion that the fire rescue services described in this Assessment Report projected to be provided by the City of Sunrise (the "City") and the method of apportionment of the identified assessable costs to provide such fire rescue services are consistent with the special benefit and fair apportionment requirements for a valid special assessment. This

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conclusion assumes the reversal by the Supreme Court of the conclusion of the Fifth District Court of Appeal in Water Oak Management Corp. as inconsistent with the Supreme Court's prior decisions in Polk County, South Trail and Church of Christ. This conclusion also assumes that the assessment ordinance and implementing resolutions adopted by the City contain specific legislative findings supporting this conclusion as prepared and directed by us, that no exceptions are created that would undermine the apportionment method described in this Assessment Report and that the final assessment roll is prepared by the consulting team specified in the existing agreement with the City. Upon the realization of such assumptions by the final imposition of the contemplated fire rescue special assessments under the adoption procedure outlined in this Assessment Report, our opinion on the legal sufficiency of the contemplated fire rescue service shall be delivered to the City in reliance on such legislative findings and qualified only by the existence of the Water Oak Management Corp. decision.

NABORS, GIBLIN & NICKERSON, P.A.

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STATUTORY TIME FRAME AND HOME RULE AUTHORIZATION

The following section describes all of the steps required to use the Uniform Method of collecting the fire rescue assessment on the same bill as ad valorem taxes. Following this section is an events schedule identifying specific dates for all significant remaining events for the City to comply with required statutory steps and those expected to be prescribed by the City's proposed home rule ordinance authorizing the imposition of recurring annual fire rescue assessments.

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (the "Uniform Method"). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process began with the passage of a resolution of intent prior to January 1. The adoption of a resolution of intent did not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method.

The local government must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10. The City complied with this requirement by adopting Resolution No. 95-251-95-A and timely notifying the Broward County Property Appraiser, the Broward County Department of Finance and Administrative Services and the Florida Department of Revenue.

An ordinance outlining the procedural steps and notifications required to impose a recurring annual fire rescue assessment is scheduled for adoption at second reading in late July. An initial assessment rate resolution will also be presented to the City for a workshop and subsequently brought before the City Commission for adoption. Such initial assessment resolution will, among other things, briefly describe the fire rescue assessment program, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

After adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll which contains the basis and rate of the assessment and electronically applies them to each parcel subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and property use code classifications maintained by the property appraiser and be compatible with the ad valorem tax roll. A critical consideration in the implementation of an assessment rate is the verification of the integrity of the property use data base utilized to develop the assessment rate

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structure and ultimately, the development of the non-ad valorem assessment roll on an annual basis.

The local government, not the property appraiser, must develop the non-ad valorem assessment roll. County property appraisers are charged with the responsibility of determining the value of all property within each county and maintaining certain records connected therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to determine property values. Under section 197.3632, Florida Statutes, property appraisers must annually provide certain information to local governments by June 1 to assist the local government in the preparation of special assessment rolls to be collected under the Uniform Method. The information must conform to that contained on the ad valorem tax roll, but the property appraiser need not submit information which is not on the ad valorem tax roll. If the local government determines that the information supplied by the property appraiser is insufficient to develop its non-ad valorem assessment roll, the local government must obtain information from other sources.

Accordingly, successful special assessment programs are those programs designed to employ to the maximum extent possible, the information maintained by the property appraiser on the ad valorem tax roll. In addition, a special assessment program should be designed to maximize the local government's ability to electronically maintain the data base on an annual basis, which in turn minimizes the amount of manual manipulation to the special assessment roll.

Statutory requirements provide that a service assessment roll must be adopted at a public hearing between June 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment. Notice to all affected owners will be accomplished by first class mail in conformance with the Uniform Method.

After the scheduled public hearing, the City will adopt a final assessment resolution which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll, and direct and authorize the method of collection.

Once the final assessment resolution is adopted and the roll certified by September 15 to the tax collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the City to the tax collector.

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Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes result in the issuance of a tax certificate and may result in the sale of a tax deed.

If the special assessment will be collected for a period of more than one year or is to be amortized over a number of years, the local government must so specify in the published and mailed notices and is not required to annually adopt the assessment roll. Property owners must be notified annually if their assessment increases beyond the noticed amount for the prior year. Essentially, the local government is faced with annually adopting an assessment roll. Experience has taught us that annual notification of all property owners is the most efficient and effective approach to deal with renotification required by property use or classification changes and the procedural ordinance being developed to authorize imposition will provide for annual renotification.

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SCHEDULE The following provides information related to the remaining events schedule:

Event	Date
Agreement with Department of Finance and Administrative Services	July 1996
Second reading of Ordinance authorizing non-ad valorem assessments	July 23, 1996
City Commission Workshop	July 23, 1996
City Commission adopts Initial Assessment Resolution	July 25, 1996
GSG Prints and Stuffs First Class Notices	July 23-August 5, 1996
Publish Notice of Public Hearing to adopt Final Assessment Resolution	By August 6, 1996
GSG Mails First Class Notices to affected property owners	By August 6, 1996
Draft Final Assessment Resolution	August 20, 1996
Public Hearing to adopt Final Assessment Resolution	August 27, 1996
Test tape of Non-Ad Valorem Assessment Roll to Broward County Department of Finance and Administrative Services	September 1, 1996
City certifies Non- Ad Valorem Assessment Roll to Broward County Department of Finance and Administrative Services	By September 15, 1996

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
AGRICULTURAL		
	650	AGRICULTURE
	651	POULTRY, EGG PRODUCTION
	652	COW, CATTLE PRODUCTION
	653	PIGGERY, HOG PRODUCTION
	654	OTHER LIVESTOCK PRODUCTION
	655	CROPS, ORCHARDS
	659	AGRICULTURE
	660	FOREST, HUNTING, FISHING
	661	FOREST, TIMBER W/OUT LOGGING
	662	FOREST, TIMBER WITH LOGGING
	664	TREE
	665	FISH HATCHERY
	666	WOOD CHIP PILE
	669	FOREST, HUNTING, FISHING

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Appendix A:
Categories and Associated Fixed Property Use Codes

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

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
COMMERCIAL		
	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
	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 GODDS, SALES, REPAIRS
	531	FURNITURE STORE
	532	APPLIANCE STORE
	533	HARDWARE STORE
	534	MUSIC STORE
	535	WALLPAPER, PAINT STORE
	536	RUG, FLOOR COVERING STORE

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
COMMERCIAL		
	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
	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

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
COMMERCIAL		
	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
	583	LARGE VARIETY STORE
	584	MAIL ORDER STORE
	585	MALL
	589	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

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INDUSTRIAL/WAREHOUSE		
	600	BASIC INDUSTRY, UTILITY, DEFENSE
	609	BASIC INDUSTRY, UTILITY, DEFENSE
	610	NUCLEONICS
	611	RADIOACTIVE MATERIAL WORKING
	612	NUCLEAR ORDINANCE PLANT
	613	NUCLEAR ENERGY PLANT
	614	STEAM, HEAT ENERGY PLANT
	615	ELECTRIC GENERATING PLANT
	616	GAS MANUFACTURING PLANT
	620	LABORATORIES
	621	CHEMICAL, MEDICAL LABORATORY
	622	PHYSICAL MATERIALS TESTING LAB
	624	RADIOACTIVE MATERIALS LAB
	625	ELECTRICAL, ELECTRONIC LAB
	626	AGRICULTURAL LAB
	627	GENERAL RESEARCH LAB
	629	LABORATORIES
	630	COMMUN., DEFENSE, DOCUMENT FACILI.
	632	RADIO, RADAR SITE
	633	FIRE, POLICE, INDUSTRIAL COMM. CNTR
	634	TELEPHONE EXCHANGE, CENTRAL OFF.
	635	COMPUTER, DATA PROCESSING CNTR
	636	DOCUMENT CNTR, RECORD REPOSITORY
	639	COMMUN., DEFENSE, DOCUMENT FACILI.
	640	UTILITY, ENERGY DISTRIBUTION CNTR
	642	ELECTRIC TRANSMISSION SYSTEM
	644	GAS DISTRIBUTION SYSTEM, PIPELINE
	645	FLAMMABLE LIQUID SYSTEM, PIPELINE
	646	STEAM, HEAT DISTRIBUTION SYSTEM
	647	WATER SUPPLY SYSTEM
	648	SANITARY SERVICE
	649	UTILITY, ENERGY DISTRIB. SYSTEM
	656	TOBACCO CURING SHED
	657	FRUIT, VEGETABLE PACKING
	672	ORE MINE
	674	PETROLEUM, NATURAL GAS WELL

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INDUSTRIAL/WAREHOUSE		
	675	STONE, SLATE, CLAY, GRAVEL, SAND
	677	CHEMICAL, FERTILIZER, MINERAL MINE
	679	MINING, NATURAL RAW MATERIALS
	680	NONMETALLIC MINERAL, PRODUCTS
	681	STRUCTURAL CLAY MANUFACTURE
	682	GLASS MANUFACTURE
	683	GLASS CONTAINER MANUFACTURE
	684	POTTERY, CHINA, EARTHENWARE MANU.
	685	CEMENT MANUFACTURE
	686	CONCRETE BATCH PLANT
	688	NONMETALLIC MINERAL PRODUCT
	689	NONMETALLIC MINERAL PRODUCTS
	700	MANUFACTURING PROPERTY
	708	GENERAL MAINTENANCE SHOP
	709	MANUFACTURING PROPERTY
	710	FOOD INDUSTRIES
	711	SLAUGHTERING, PRESERVING MEAT
	712	DAIRY PRODUCT MANUFACTURE
	713	CANNING, PRESERVING FRUITS, VEGET.
	714	CANNING, PRESERVING FISH, SEA FOOD
	715	MANUFACTURE OF GRAIN MILL
	716	BAKERY PRODUCT MANUFACTURE
	717	SUGAR REFINING, CONFECTIONERY
	718	SNACK FOODS MANUFACTURE
	719	FOOD INDUSTRIES
	721	DISTILLING, RECTIFYING, BLENDING
	723	BREWERY, MANUFACTURE OF MALT
	724	SOFT DRINK, CARBONATED WATER
	725	TOBACCO PRODUCTS MANUFACTURE
	726	VEGETABLE AND ANIMAL OIL FAT; SOAP
	729	BEVERAGES, TOBACCO, ESSENTIAL OILS
	730	TEXTILES
	731	COTTON GIN
	732	COTTON SPINNING, WEAVING
	733	WOOL OR WORSTED SPINNING, WEAVING
	734	MIXED, BLENDED, OTHER FIBERS

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INDUSTRIAL/WAREHOUSE		
	735	TEXTILE FINISHING PLANT
	736	KNITTING MILLS FOR ALL FIBERS
	737	CORDAGE, ROPE, TWINE, NET MANU.
	738	FLOOR COVERING, COATED FABRIC MANU.
	739	TEXTILES
	741	FOOTWEAR MANUFACTURE
	742	WEARING APPAREL EXCLUDING FOOTWEAR
	743	MADE-UP TEXTILE GOODS MANU.
	745	FUR PRODUCTS MANUFACTURE
	746	LEATHER PRODUCTS MANU.
	747	RUBBER PRODUCTS MANU.
	749	FOOTWEAR, WEARING APPAREL, LEATHER
	750	WOOD, FURNITURE, PAPER, PRINTING
	751	SAWMILL, PLANING MILL, WOOD PRODUCTS
	752	WOODEN OR CANE CONTAINERS
	753	WOOD, CORK PRODUCTS MANU.
	754	FURNITURE, FIXTURE, BEDDING MANU.
	755	PAPER, PULP, PAPERBOARD MANU.
	756	PAPER, PULP, PAPERBOARD PROD. MANU.
	757	NEWSPAPER OR MAGAZINE PRINTING
	758	PRINT, PUBLISHING, ALLIED INDUSTRY
	759	WOOD, FURNITURE, PAPER, PRINTING
	760	CHEMICAL, PLASTIC, PETROLEUM
	761	INDUSTRIAL CHEMICAL MANU.
	762	HAZARDOUS CHEMICAL MANU.
	763	PLASTIC MANUFACTURE
	764	PLASTIC PRODUCT MANU.
	765	PAINT, VARNISH, LACQER, INK, WAX
	766	DRUG, COSMETIC, PHARMACEUTICAL MANU.
	767	PETROLEUM REFINERY, NATURAL GAS PLNT
	768	ASPHALT, COAL PRODUCT MANU.
	769	CHEMICAL, PLASTIC, PETROLEUM
	770	METAL, METAL PRODUCTS
	771	IRON, STEEL MANU.
	772	NONFERROUS METAL MANU.
	773	METAL PRODUCT MANU.

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INDUSTRIAL/WAREHOUSE		
	774	MACHINERY MANUFACTURE
	775	ELECTRICAL EQUIPMENT MANU.
	776	ELECTRICAL APPLIANCE, ELECTRONICS
	779	METAL, METAL PRODUCTS
	781	SHIPBLDG, REPAIR VESSELS >65 FT
	782	BOAT BUILDING, REPAIR VESSELS >65 FT
	783	RAILWAY EQUIP. MANU., REPAIR
	784	MOTOR VEHICLE MANU.
	786	AIRCRAFT, ROCKET MANU., REPAIR
	787	MANU, OF TRANSPORT EQUIP.
	789	VEHICLE ASSEMBLY, MANU.
	790	OTHER MANUFACTURING
	791	INSTRUMENT MANU.
	792	PHOTOGRAPHIC, OPTICAL GOODS MANU.
	794	JEWELRY MANU.
	796	LAUNDRY, DRY CLEANING PLANT
	797	PHOTOGRAPHIC FILM PROCESSING LAB
	798	TOY, SPORTING GOOD MANU.
	799	OTHER MANUFACTURING
	8	STORAGE PROPERTY
	800	STORAGE PROPERTY
	810	AGRICULTURAL PRODUCTS
	811	SEEDS, BEANS, NUTS, SILAGE STORAGE
	812	BOXED, CRATED, AGRICU. STORAGE
	813	LOOSE BAGGED AGRIC. PRODUCTS
	815	BARNS, STABLES
	816	GRAIN ELEVATORS
	817	LIVESTOCK STORAGE
	818	AGRICULTURAL SUPPLY STORAGE
	819	AGRICULTURAL PRODUCTS STORAGE
	820	TEXTILE STORAGE
	821	BALED COTTON STORAGE
	824	BALED JUTE, HEMP, FLAX, SISAL STORAGE
	825	CLOTH YARN STORAGE
	826	WEARING APPAREL, GARMENTS, STORAGE
	828	FUR, SKIN, HAIR PRODUCTS STORAGE

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INDUSTRIAL/WAREHOUSE		
	829	TEXTILE STORAGE
	830	PROCESSED FOOD, TOBACCO STORAGE
	831	PACKAGED FOOD STUFF STORAGE
	832	CANNED, BOTTLED FOOD, DRINK STORAGE
	833	LOOSE, BAGGED, PROCESSED FOOD STRG
	834	FOOD LOCKER PLANTS
	835	COLD STORAGE
	836	BULK SUGAR STORAGE
	838	PACKAGED TOBACCO PRODUCT STORAGE
	839	PROCESSED FOOD, TOBACCO STORAGE
	840	PETROLEUM PRODUCTS, ALCOHOLIC STRG
	841	FLAMMABLE, COMBUST, LIQUID TANK STRG
	842	GASOMETER, CRYOGENIC GAS STORAGE
	843	LP-GAS BULK PLANT
	844	MISSILE, ROCKET FUEL STORAGE
	845	PACKAGE PETROLEUM PRODUCTS STRG
	846	ALCOHOLIC BEVERAGE STORAGE
	849	PETROLEUM PROD., ALCOHOLIC BEV. STRG
	850	WOOD PRODUCTS, FURNITURE STRG
	851	LUMBER YARD, BLDG. MATERIALS STRG
	852	WOOD PRODUCTS, FURNITURE STRG
	853	FIBER PRODUCT STORAGE
	855	PAPER, PAPER PRODUCTS STORAGE
	856	TIMBER, PULPWOOD, LOGS, WOOD FUEL
	859	WOOD, PAPER PRODUCTS STORAGE
	860	CHEMICAL OR PLASTIC PRODUCT STORAGE
	861	INDUSTRIAL CHEMICAL STORAGE
	862	HAZARDOUS CHEMICAL STORAGE
	863	PLASTIC, PLASTIC PRODUCT STORAGE
	864	FERTILIZER STORAGE
	865	PAINT, VARNISH STORAGE
	866	DRUG, COSMETIC, PHARMACEUTICAL STRG
	867	RUBBER PRODUCTS STORAGE
	868	PHOTOGRAPHIC FILM STORAGE
	869	CHEMICAL OR PLASTIC PRODUCT STORAGE
	870	METAL PRODUCTS STORAGE

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INDUSTRIAL/WAREHOUSE		
	871	BASIC METAL FORM STORAGE
	872	METAL PARTS STORAGE
	873	HARDWARE STORAGE
	874	MACHINERY STORAGE
	875	ELECTRICAL APPLIANCE, SUPPLY STORAGE
	876	FINISHED METAL PRODUCTS STORAGE
	877	SCRAP, JUNKYARDS
	879	METAL, METAL PRODUCTS STORAGE
	880	VEHICLE STORAGE
	881	RESIDENTIAL PARKING STORAGE
	882	GENERAL VEHICLE PARKING GARAGE
	883	BUS, TRUCK, AUTO FLEET STORAGE
	884	HEAVY MACHINE, EQUIPMENT STORAGE
	885	BOAT, SHIP STORAGE
	886	AIRCRAFT HANGER
	888	FIRE STATIONS
	889	VEHICLE STORAGE
	890	GENERAL ITEM STORAGE
	891	GENERAL WAREHOUSE
	893	PACKAGED MINERAL PRODUCTS STORAGE
	894	FREIGHT TERMINAL
	895	COAL STORAGE
	897	ICE STORAGE
	898	WHARF, PIER
	899	GENERAL ITEM STORAGE

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
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
	156	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
	234	REHABILITATION CENTER/BY CHOICE
	239	TRADE, BUSINESS SCHOOLS
	240	COLLEGES, UNIVERSITIES
	241	COLLEGE CLASSROOM BLDG
	249	COLLEGES, UNIVERSITIES
	300	INSTITUTIONAL PROPERTY

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
INSTITUTIONAL		
	309	INSTITUTIONAL PROPERTY
	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
	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
	896	MILITARY, NATIONAL DEFENSE STRG
	124	PLAYGROUND

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
NOT USED		
	000	NOT CLASSIFIED
	100	NOT CLASSIFIED
	109	NOT CLASSIFIED
	333	N/A
	335	N/A
	413	NOT CLASSIFIED
	416	NOT CLASSIFIED
	491	CHILDRENS PLAYHOUSE
	492	OUTDOOR SLEEPING QUARTERS
	663	HUNTING,TRAPPING,GAME PROPOGATION
	678	NON-METALLIC MINERAL MINE,QUARRY
	808	TOOL SHED
	809	STORAGE PROPERTY
	9	SPECIAL PROPERTY
	900	SPECIAL PROPERTIES
	909	SPECIAL PROPERTIES
	910	CONSTRUCTION, UNOCCUPIED PROPERTY
	911	BUILDING UNDER CONSTRUCTION
	912	BUILDING UNDER DEMOLITION
	913	CONSTRUCTION, OTHER THAN BUILDINGS
	914	DEMOLITION, OTHER THAN BUILDINGS
	916	CONTRACTOR'S SHED
	917	IDLE PROPERTY
	918	BUILDING UNDER RENOVATION
	919	CONSTRUCTION, UNOCCUPIED PROPERTY
	920	SPECIAL STRUCTURES
	921	BRIDGE, TRESTLE
	922	TUNNEL
	923	NOT CLASSIFIED
	924	TOLL STATION
	925	SHELTER
	926	OUTBUILDING, EXCLUDING GARAGE
	927	OUTDOOR TELEPHONE BOOTH
	929	SPECIAL STRUCTURES
	930	OUTDOOR PROPERTIES
	932	DUMP, SANITARY LANDFILL

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
NOT USED		
	933	PUBLIC MAILBOX
	934	CEMETARY
	935	CAMPSITE WITH UTILITIES
	939	OUTDOOR PROPERTIES
	940	WATER AREAS
	941	IN OPEN SEA, TIDAL WATERS
	942	WITHIN DESIGNATED PORT, CHANNEL
	943	ALONGSIDE QUAY, PIER, PILINGS
	944	AT FLAMMABLE LIQUID OR GAS LOADING
	945	AGROUND
	946	INLAND WATER AREA
	949	WATER AREAS
	950	RAILROAD PROPERTY
	951	RAILROAD RIGHT OF WAY
	952	SWITCH YARD, MARSHALLING YARD
	953	SIDING
	954	RAILROAD SIGNALING, SWITCH CONTROL
	959	RAILROAD PROPERTY
	960	ROAD,PARKING PROPERTY
	961	LIMITED ACCESS, DIVIDED HIGHWAY
	962	PAVED PUBLIC STREET
	963	PAVED PRIVATE STREET, WAY
	964	UNPAVED STREET, ROAD, PATH
	965	UNCOVERED PARKING AREA
	969	NOT CLASSIFIED
	970	AIRCRAFT AREAS
	971	IN FLIGHT
	972	ON RUNWAY
	973	ON TAXIWAY, UNCOVERED PARKING AREA
	974	AT LOADING RAMP
	979	AIRCRAFT AREAS
	980	EQUIPMENT OPERATING AREAS
	981	CONSTRUCTION SITE
	982	OIL, GAS FIELD
	983	PIPELINE, POWER LINE RIGHT OF WAY
	989	EQUIPMENT OPERATING AREAS

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
NURSING HOME		
	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

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
RESIDENTIAL		
	400	RESIDENTIAL PROPERTY
	409	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
	415	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
	429	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
	486	100 OR MORE UNITS: SEASONAL
	489	HOME HOTELS
	490	OTHER RESIDENTIAL OCCUPANCIES
	499	OTHER RESIDENTIAL OCCUPANCIES

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Appendix A:
Categories and Associated Fixed Property Use Codes

Category Name	Property Use Code	Description
VACANT		
	915	VACANT PROPERTY
	931	OPEN LAND, FIELD
	936	VACANT LOT

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Appendix B: Categories and Associated Improvement Codes

Category Name	Improvement Code	Description
COMMERCIAL		
	103	Motels
	104	Hotels combined with stores, office, etc.
	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
	300	Office Building
	301	Banks
	302	Medical - Doctor or Dentist Office or small hospital clinic
	303	Veterniarian 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
	407	Marinas (boats, storage, sales, yards, etc.)
	408	Tire store - new or recap
	499	Combination Uses
	600	Bowling Lanes, Skating
	601	Theatres, including drive-ins
	602	Racing - horses, dogs, harness, Ja Alai, etc.
	604	Clubs - non-exempt (large, yacht, night clubs)
	608	Amusement Park
	699	Combination Uses
	902	Agriculture Buildings

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Appendix B: Categories and Associated Improvement Codes

Category Name	Improvement Code	Description
INDUSTRIAL/WAREHOUSE		
	500	Warehouse (any type of storage buildings - large or small)
	501	Packing House - Veg. or Citrus
	502	Factories or Mfg. Plants, Shops (no retail)
	504	Processing Plant - dairy, citrus and veg.
	599	Combination Uses
INSTITUTIONAL		
	605	Club - exempt
	606	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	Ft. Lauderdale/Hollywood International Airport
	710	Port Everglades
	711	Flood Control District
	712	Seminole Indian Reservations
	713	Turnpike Authority
	714	F.I.N.D.
	799	Combination Uses

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Appendix B: Categories and Associated Improvement Codes

Category Name	Improvement Code	Description
NOT USED		
	002	Misc. values on separate folio (pool, slabs, utility, garage, fence, paving
	099	Combination Uses
	109	Misc. values on separate folio (pool, cabanas, rec. bldg., tennis courts,
	199	Combination Uses
	403	Parking Garages
	405	Parking Lots (all paving, except residential on separate folio)
	406	Airports - private
	409	Gasoline storage
	503	Misc. val. on sep. folio, ie., fence, slab (not paving)
	603	Golf courses, miniature
	607	Fishing Piers
	705	Cemeteries - private, crematory, mausoleums
	708	Marinas
	715	R.R. Property (See 802)
	716	Cemeteries, city owned
	800	Power companies
	801	Telephone companies
	802	Railroad Comptroller
	803	Water & Sewer Plants
	804	Airports (See 406 or 709)
	805	Radio Stations
	806	Gas Companies
	899	Combination Uses
	900	Groves
	901	Sod
	903	Small buildings not included in other codes
	999	Combination Uses

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Appendix B: Categories and Associated Improvement Codes

Category Name	Improvement Code	Description
RESIDENTIAL		
	001	Single family residence
	003	Residential on Farm
	100	Apartments
	101	Apartments or Res. (combined with stores, offices)
	102	Garage Apts., Gutest 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, Daires, etc.)
	110	Hi-Rise 5 story+
	111	Duplexes
	112	Condominiums

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CITY OF SUNRISE
96 JUL 25 AM 9:39

CITY OF SUNRISE, FLORIDA

FIRE RESCUE ASSESSMENT ORDINANCE

CERTIFICATION
I CERTIFY THIS TO BE A TRUE AND CORRECT COPY OF THE ORIGINAL DOCUMENT ON FILE AT CITY HALL. WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF SUNRISE THIS 25 DAY OF OCTOBER, 1996.
DOROTHY J. DUNN, CMC/AAE, CITY CLERK

FIRST READING JUNE 25, 1996

SECOND READING AND ADOPTION JULY 23, 1996

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