



OFFICE OF MANAGEMENT AND BUDGET
115 S. Andrews Avenue, Room 404 • Fort Lauderdale, Florida 33301 • 954-357-6345 • FAX 954-357-6364

MEMORANDUM

September 27, 2007

TO: Lori Parrish, Property Appraiser
FROM: Kayla Olsen, Director, Office of Management and Budget
SUBJECT: Transmittal of FY2008 Special Assessments for Inclusion on the Tax Bill

This memo transmits the non-ad valorem assessment rates to be included on the tax bill. The proposed rates are listed below.

County Garbage Collection \$270 per unit
County Fire Assessment See rates below

Table with 3 columns: Property Category, (per unit/sq ft/acre), and Adopted Assessment Rates. Rows include Residential, Commercial/Office, Warehouse/Industrial, Institutional, Vacant Lot, and Acreage.

Fire Services Assessment Rates - Coconut Creek

Fire Assessment Fees

60% Recovery Rate with 6% annual increases

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Single Family	47.90	50.77	53.82	57.05	60.47	64.10	67.95	116.48
Multi-Family	43.11	45.70	48.44	51.35	54.43	57.70	61.16	104.84
Mobile Homes	23.95	25.39	26.91	28.52	30.23	32.04	33.96	58.25
Commercial/Office/Institutional								
< 1,999	241.00	255.46	270.79	287.03	304.26	322.52	341.87	586.08
< 2,999	483.00	511.98	542.70	575.26	609.78	646.37	685.15	1,172.15
< 3,999	725.00	768.50	814.61	863.49	915.30	970.22	1,028.43	1,758.23
< 4,999	967.00	1,025.02	1,086.52	1,151.71	1,220.81	1,294.06	1,371.70	2,346.74
< 5,999	1,208.00	1,280.48	1,357.31	1,438.75	1,525.08	1,616.58	1,713.58	2,932.83
< 6,999	1,449.00	1,535.94	1,628.10	1,725.78	1,829.34	1,939.10	2,055.45	3,516.46
< 7,999	1,691.00	1,792.46	1,900.01	2,014.01	2,134.85	2,262.94	2,398.72	4,104.97
< 8,999	1,933.00	2,048.98	2,171.92	2,302.23	2,440.37	2,586.79	2,742.00	4,691.06
< 9,999	2,175.00	2,305.50	2,443.83	2,590.46	2,745.93	2,910.69	3,085.33	5,277.14
< 14,999	2,416.00	2,560.96	2,714.62	2,877.49	3,050.15	3,233.16	3,427.15	5,863.20
< 19,999	3,624.00	3,841.44	4,071.93	4,316.24	4,575.23	4,849.74	5,140.73	8,796.04
< 24,999	4,832.00	5,121.92	5,429.24	5,754.99	6,100.29	6,466.31	6,854.29	11,726.42
< 29,999	6,040.00	6,402.40	6,786.54	7,193.74	7,625.35	8,082.87	8,567.84	14,659.24
< 34,999	7,249.00	7,683.94	8,144.98	8,633.67	9,151.70	9,700.80	10,282.85	17,589.64
< 39,999	8,457.00	8,964.42	9,502.29	10,072.42	10,676.78	11,317.39	11,996.43	20,522.44
< 44,999	9,665.00	10,244.90	10,859.59	11,511.17	12,201.84	12,933.95	13,709.99	23,452.85
< 49,999	10,873.00	11,525.38	12,216.90	12,949.92	13,726.90	14,550.51	15,423.54	26,385.67
< 59,999	12,081.00	12,805.86	13,574.21	14,388.66	15,251.98	16,167.10	17,137.12	29,316.05
< 69,999	14,497.00	15,366.82	16,288.83	17,266.16	18,302.13	19,400.26	20,564.27	35,179.25
< 79,999	16,913.00	17,927.78	19,003.45	20,143.65	21,352.28	22,633.42	23,991.42	41,042.47
< 89,999	19,330.00	20,489.80	21,719.19	23,022.34	24,403.68	25,867.90	27,419.97	46,905.69
< 99,999	21,746.00	23,050.76	24,433.81	25,899.83	27,453.83	29,101.06	30,847.12	52,768.90
< 119,999	24,162.00	25,611.72	27,148.42	28,777.33	30,503.97	32,334.21	34,274.26	58,632.10
< 139,999	28,994.00	30,733.64	32,577.66	34,532.32	36,604.26	38,800.52	41,128.55	70,358.52
< 159,999	33,827.00	35,856.62	38,008.02	40,288.50	42,705.81	45,268.16	47,984.25	82,084.95
< 179,999	38,659.00	40,978.54	43,437.25	46,043.49	48,806.10	51,734.47	54,838.53	93,811.36
< 199,999	43,491.00	46,100.46	48,866.49	51,798.48	54,906.73	58,201.13	61,693.20	105,537.79
< 249,999	48,324.00	51,223.44	54,296.85	57,554.66	61,007.94	64,668.42	68,548.52	117,264.21
< 299,999	60,405.00	64,029.30	67,871.06	71,943.32	76,259.92	80,835.52	85,685.65	146,580.26
< 349,999	72,486.00	76,835.16	81,445.27	86,331.99	91,511.92	97,002.64	102,822.79	175,896.31
< 399,999	84,567.00	89,641.02	95,019.48	100,720.65	106,763.89	113,169.72	119,959.91	205,212.36
< 449,999	96,648.00	102,446.88	108,593.69	115,109.31	122,015.87	129,336.82	137,097.03	234,528.42
< 499,999	108,729.00	115,252.74	122,167.90	129,497.98	137,267.85	145,503.92	154,234.16	263,844.47
> 500,000	120,810.00	128,058.60	135,742.12	143,886.64	152,519.85	161,671.04	171,371.30	293,160.52

Fire Services Assessment Rates- Coconut Creek

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Industrial/Warehouse								
< 1,999	33.00	34.98	37.08	39.30	41.66	44.16	46.81	80.25
< 2,999	66.00	69.96	74.16	78.61	83.33	88.33	93.63	160.50
< 3,999	99.00	104.94	111.24	117.91	124.98	132.48	140.43	240.77
< 4,999	133.00	140.98	149.44	158.41	167.91	177.98	188.66	321.01
< 5,999	165.00	174.90	185.39	196.52	208.30	220.80	234.05	403.69
< 6,999	198.00	209.88	222.47	235.82	249.97	264.97	280.87	483.93
< 7,999	232.00	245.92	260.68	276.32	292.20	309.73	328.32	564.18
< 8,999	264.00	279.84	296.63	314.43	333.30	353.30	374.50	644.45
< 9,999	298.00	315.88	334.83	354.92	376.22	398.79	422.72	724.70
< 14,999	331.00	350.86	371.91	394.23	417.87	442.94	469.52	804.95
< 19,999	496.00	525.76	557.31	590.74	626.20	663.77	703.60	1,208.63
< 24,999	662.00	701.72	743.82	788.45	835.76	885.91	939.06	1,609.89
< 29,999	827.00	876.62	929.22	984.97	1,044.07	1,106.71	1,173.12	2,013.58
< 34,999	992.00	1,051.52	1,114.61	1,181.49	1,252.38	1,327.52	1,407.17	2,414.84
< 39,999	1,158.00	1,227.48	1,301.13	1,379.20	1,461.92	1,549.67	1,642.65	2,818.52
< 44,999	1,323.00	1,402.38	1,486.52	1,575.71	1,670.25	1,770.47	1,876.69	3,219.78
< 49,999	1,488.00	1,577.28	1,671.92	1,772.23	1,878.57	1,991.28	2,110.76	3,623.46
< 59,999	1,654.00	1,753.24	1,858.43	1,969.94	2,088.14	2,213.43	2,346.23	4,024.72
< 69,999	1,985.00	2,104.10	2,230.35	2,364.17	2,506.02	2,656.38	2,815.76	4,829.67
< 79,999	2,315.00	2,453.90	2,601.13	2,757.20	2,922.63	3,097.99	3,283.87	5,634.62
< 89,999	2,646.00	2,804.76	2,973.05	3,151.43	3,340.52	3,540.95	3,753.41	6,439.57
< 99,999	2,977.00	3,155.62	3,344.96	3,545.65	3,758.40	3,983.90	4,222.94	7,244.51
< 119,999	3,308.00	3,506.48	3,716.87	3,939.88	4,176.27	4,426.85	4,692.46	8,049.45
< 139,999	3,969.00	4,207.14	4,459.57	4,727.14	5,010.77	5,311.42	5,630.10	9,659.34
< 159,999	4,631.00	4,908.86	5,203.39	5,515.60	5,846.50	6,197.29	6,569.13	11,269.24
< 179,999	5,292.00	5,609.52	5,946.09	6,302.86	6,681.03	7,081.89	7,506.81	12,879.13
< 199,999	5,954.00	6,311.24	6,689.91	7,091.31	7,516.78	7,967.79	8,445.85	14,489.01
< 249,999	6,615.00	7,011.90	7,432.61	7,878.57	8,351.28	8,852.36	9,383.50	16,098.91
< 299,999	8,269.00	8,765.14	9,291.05	9,848.51	10,439.42	11,065.79	11,729.73	20,123.63
< 349,999	9,923.00	10,518.38	11,149.48	11,818.45	12,527.56	13,279.21	14,075.97	24,148.36
< 399,999	11,576.00	12,270.56	13,006.79	13,787.20	14,614.43	15,491.30	16,420.77	28,173.09
< 449,999	13,230.00	14,023.80	14,865.23	15,757.14	16,702.57	17,704.72	18,767.01	32,197.79
< 499,999	14,884.00	15,777.04	16,723.66	17,727.08	18,790.70	19,918.14	21,113.23	36,222.52
> 500,000	16,583.00	17,577.98	18,632.66	19,750.62	20,878.85	22,131.58	23,459.48	40,247.25

Notes:

- Commercial Rates applicable to DOR codes: 11-39
- Industrial/Warehouse Rates applicable to DOR codes: 41-49
- Other Institutional Rates applicable to DOR codes: 72-79
- Religious Institutions Exempt applicable to DOR code: 71

- Cooper City

RESIDENTIAL

<u>Category</u>	<u>Residential Rate per Dwelling Unit</u>
Single Family	\$64.33
Multi Family	\$61.12
Travel Trailer Lots	\$32.17

NON-RESIDENTIAL

<u>Parcel Size in Square Feet</u>	<u>Commercial Rate per Parcel</u>	<u>Industrial/Warehouse Rate per Parcel</u>	<u>Institutional Rate per Parcel</u>	<u>Religious Institutions Rate per Parcel</u>
>1999	\$121.60	\$6.82	\$250.01	NA
2,000-2,999	\$243.19	\$13.63	\$501.16	NA
3,000-3,999	\$363.65	\$21.59	\$751.16	NA
4,000-4,999	\$485.24	\$28.42	\$1,001.17	NA
5,000-5,999	\$606.84	\$35.23	\$1,252.31	NA
6,000-6,999	\$728.44	\$42.05	\$1,502.32	NA
7,000-7,999	\$850.03	\$48.86	\$1,752.32	NA
8,000-8,999	\$970.49	\$56.82	\$2,002.33	NA
9,000-9,999	\$1,092.08	\$63.64	\$2,253.48	NA
10,000-14,999	\$1,213.68	\$70.45	\$2,503.49	NA
15,000-19,999	\$1,820.51	\$105.68	\$3,755.81	NA
20,000-24,999	\$2,427.35	\$140.92	\$5,006.98	NA
25,000-29,999	\$3,034.19	\$176.15	\$6,259.30	NA
30,000-34,999	\$3,641.03	\$211.37	\$7,510.46	NA
35,000-39,999	\$4,247.87	\$246.60	\$8,762.78	NA
40,000-44,999	\$4,854.70	\$281.83	\$10,013.95	NA
45,000-49,999	\$5,461.54	\$317.05	\$11,266.27	NA
50,000-59,999	\$6,068.38	\$352.28	\$12,517.45	NA
60,000-69,999	\$7,282.06	\$422.74	\$15,020.94	NA
70,000-79,999	\$8,495.72	\$493.20	\$17,524.43	NA
80,000-89,999	\$9,709.40	\$563.65	\$20,027.92	NA
90,000-99,999	\$10,923.07	\$634.12	\$22,531.40	NA
100,000-119,999	\$12,136.75	\$704.57	\$25,034.89	NA
120,000-139,999	\$14,564.10	\$845.48	\$30,041.87	NA
140,000-159,999	\$16,991.45	\$986.40	\$35,048.84	NA
160,000-179,999	\$19,418.81	\$1,127.30	\$40,055.83	NA
180,000-199,999	\$21,846.16	\$1,268.22	\$45,062.81	NA
200,000-249,999	\$24,273.50	\$1,409.14	\$50,069.78	NA
250,000-299,999	\$30,341.88	\$1,761.42	\$62,587.24	NA
300,000-349,999	\$36,410.26	\$2,113.70	\$75,104.68	NA
350,000-399,999	\$42,478.63	\$2,465.99	\$87,622.13	NA
400,000-449,999	\$48,547.01	\$2,818.27	\$100,139.57	NA
450,000-499,999	\$54,615.38	\$3,170.56	\$112,657.02	NA
>500,000	\$60,683.76	\$3,522.84	\$125,174.46	NA

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities and programs in the amounts set forth in the Assessment Roll,

1 Assessment Resolution. No proceeds from the special assessment will fund emergency
 2 medical services. Adoption of this Annual Assessment Resolution constitutes a legislative
 3 determination that all assessed parcels derive a special benefit, as set forth in the Ordinance
 4 and the 2007 Preliminary Assessment Resolution, from the fire services, facilities or programs
 5 to be provided, and a legislative determination that the Fire Services Assessments are fairly
 6 and reasonably apportioned among the properties that receive the special benefit as set forth in
 7 the 2007 Preliminary Assessment Resolution.

8 (B) The method of computing Fire Services Assessment described in the 2007
 9 Preliminary Assessment Resolution, as modified, amended, and supplemented herein, is
 10 hereby approved.

11 (C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Services
 12 Assessed Cost to be assessed is \$7,907,362.11. The Fire Services Assessment to be assessed
 13 and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel
 14 Apportionment to generate the estimated Fire Services Assessed Costs for the Fiscal Year
 15 commencing October 1, 2007, are hereby established as follows:

PROPERTY USE CATEGORY	RATE	UNIT OF MEASURE
Single-Family Residential	\$99.95	Per Dwelling Unit
Multi-Family Residential	\$121.88	Per Dwelling Unit
Commercial	\$16.45	Per 100 Square Feet, up to 400,000 sq. ft.
Industrial/Warehouse	\$2.50	Per 100 Square Feet, up to 400,000 sq. ft.
Institutional	\$21.03	Per 100 Square Feet, up to 400,000 sq. ft.

16 The above rates of assessment are hereby approved. Except as otherwise provided herein, the
 17 Fire Services Assessment for Fire services, facilities and programs in the amounts set forth in

the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment Methodology described in Appendix A of the Preliminary Rate Resolution and adopted in Section 7 of the Preliminary Rate Resolution is approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$2,493,113.00. 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, 2007, are established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit						
Residential	\$93.57						
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Vacant Per Acreage	\$48					
	Building classification (in square footage range)	Commercial	Assembly	Industrial/Warehouse	Educational	Hotel/Motels	Medical
	< 1,999	\$245	\$455	\$41	\$146	\$246	\$1,363
	2,000 - 3,499	\$490	\$910	\$83	\$292	\$491	\$2,727
	3,500 - 4,999	\$857	\$1,592	\$145	\$510	\$860	\$4,772
	5,000 - 9,999	\$1,225	\$2,274	\$207	\$729	\$1,228	\$6,816
	10,000 - 19,999	\$2,450	\$4,548	\$413	\$1,459	\$2,456	\$13,633
	20,000 - 29,999	\$4,899	\$9,097	\$826	\$2,917	\$4,912	\$27,266
	30,000 - 39,999	\$7,349	\$13,645	\$1,239	\$4,376	\$7,369	\$40,899
	40,000 - 49,999	\$9,798	\$18,193	\$1,652	\$5,834	\$9,825	\$54,532
> 50,000	\$12,248	\$22,741	\$2,065	\$7,293	\$12,281	\$68,165	

(D) The above rates of assessment are approved. Fire Rescue Assessments for fire

- DAVIE

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit				
Single Family	\$ 104				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Educational
	< 1,999	\$ 271	\$ 34	\$ 538	\$ 272
	2,000 - 3,499	\$ 541	\$ 67	\$ 1,076	\$ 543
	3,500 - 4,999	\$ 946	\$ 118	\$ 1,883	\$ 949
	5,000 - 9,999	\$ 1,352	\$ 168	\$ 2,690	\$ 1,356
	10,000 - 19,999	\$ 2,703	\$ 335	\$ 5,380	\$ 2,711
	20,000 - 29,999	\$ 5,405	\$ 670	\$ 10,759	\$ 5,422
	30,000 - 39,999	\$ 8,108	\$ 1,005	\$ 16,138	\$ 8,133
	40,000 - 49,999	\$ 10,810	\$ 1,340	\$ 21,518	\$ 10,843
	50,000-59,999	\$ 13,513	\$ 1,675	\$ 26,897	\$ 13,554
	60,000-69,999	\$ 16,215	\$ 2,010	\$ 32,276	\$ 16,265
	70,000-79,999	\$ 18,918	\$ 2,345	\$ 37,656	\$ 18,975
	80,000-89,999	\$ 21,620	\$ 2,680	\$ 43,035	\$ 21,686
	90,000-99,999	\$ 24,323	\$ 3,015	\$ 48,414	\$ 24,397
	>100,000	\$ 27,025	\$ 3,350	\$ 53,794	\$ 27,107

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

(E) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(F) Any shortfall in the expected Fire Rescue proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the Town Council 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. In the event a court of competent jurisdiction determines any exemption or

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 Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix A and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$5,654,296.00. 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, 2007, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$99			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	< 1,999	\$ 285	\$ 43	\$ 513
	2,000 - 3,499	\$ 569	\$ 86	\$ 1,025
	3,500 - 4,999	\$ 996	\$ 151	\$ 1,793
	5,000 - 9,999	\$ 1,423	\$ 215	\$ 2,561
	10,000 - 19,999	\$ 2,845	\$ 430	\$ 5,122
	20,000 - 29,999	\$ 5,690	\$ 859	\$ 10,243
	30,000 - 39,999	\$ 8,534	\$ 1,289	\$ 15,364
	40,000 - 49,999	\$ 11,379	\$ 1,718	\$ 20,485
	> 50,000	\$ 14,223	\$ 2,147	\$ 25,606

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in

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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 Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix B of the Preliminary Rate Resolution and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$14,480,842. The Fire Rescue Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2007, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
All Residential	\$ 94			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Unit			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	< 1,999	\$ 156	\$ 17	\$ 323
	2,000 - 3,499	\$ 312	\$ 34	\$ 646
	3,500 - 4,999	\$ 546	\$ 59	\$ 1,129
	5,000 - 9,999	\$ 780	\$ 84	\$ 1,613
	10,000 - 19,999	\$ 1,559	\$ 167	\$ 3,226
	20,000 - 29,999	\$ 3,118	\$ 333	\$ 6,452
	30,000 - 39,999	\$ 4,677	\$ 499	\$ 9,677
	40,000 - 49,999	\$ 6,235	\$ 666	\$ 12,903
	50,000 - 59,999	\$ 7,794	\$ 832	\$ 16,128
	60,000 - 69,999	\$ 9,353	\$ 998	\$ 19,354
	70,000 - 79,999	\$ 10,911	\$ 1,164	\$ 22,579
	80,000 - 89,999	\$ 12,470	\$ 1,331	\$ 25,805
	90,000 - 99,999	\$ 14,029	\$ 1,497	\$ 29,030
	≥ 100,000	\$ 15,588	\$ 1,663	\$ 32,256

33 total fire protection services projected budget for the 2007-
34 2008 fiscal year.

35 SECTION 2. In accordance with Ordinance No. 2000-
36 16, and general law, properties are assessed for the 2007-
37 2008 fiscal year in the following apportionment:

38 Residential:

- 39 Single-Family. . . \$90.00 per unit
- 40 Multi-Family . . . \$90.00 per unit
- 41 Mobile Home. . . . \$90.00 per unit
- 42 Commercial. \$28.58 per 100 square feet
- 43 Office. \$17.54 per 100 square feet
- 44 Warehouse/Factory \$2.31 per 100 square feet
- 45 Pari-mutuels \$19,458.58 per facility
- 46 Institutional \$49.19 per 100 square feet
- 47 Religious Exempt
- 48 Government Exempt

49 SECTION 3. The assessments shall be billed and
50 collected as provided in Ordinance No. 2000-16 and shall be
51 the annual assessment unless and until modified by
52 Resolution.

53 SECTION 4. All other provisions of the assessment
54 process are ratified and confirmed.

55 APPROVED and ADOPTED this September 12, 2007.

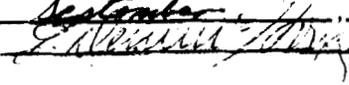
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VICE MAYOR-COMMISSIONER

60 ATTEST:

61
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63
64 
CITY CLERK

VOTE
AYE / NAY

Mayor Cooper	<input checked="" type="checkbox"/>
Vice-Mayor Julian	<input checked="" type="checkbox"/>
Comm. London	<input checked="" type="checkbox"/>
Comm. Ross	<input checked="" type="checkbox"/>
Comm. Schiller	<input checked="" type="checkbox"/>

CERTIFICATION
I certify this to be a true and correct
copy of the record in my office.
WITNESS my hand and official seal of
the City of Hallandale Beach, Florida, this 12th day of
September, 2007

City Clerk
Res. No. 2007-35

Residential Property Use Categories	Rate Per Dwelling Unit			
Residential	\$109			
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$400	\$103	\$549
	2,000 - 3,499	\$800	\$206	\$1,097
	3,500 - 4,999	\$1,399	\$360	\$1,919
	5,000 - 9,999	\$1,999	\$514	\$2,742
	10,000 - 19,999	\$3,997	\$1,028	\$5,483
	20,000 - 29,999	\$7,994	\$2,056	\$10,966
	30,000 - 39,999	\$11,991	\$3,083	\$16,449
	40,000 - 49,999	\$15,988	\$4,111	\$21,931
	≥ 50,000	\$19,985	\$5,139	\$27,414

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

(E) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property that is used for an institutional, wholly tax-exempt purpose. 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.

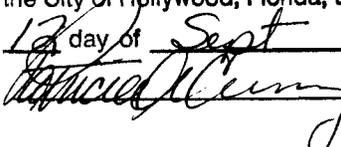
(F) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(G) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed which shall be 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.

CERTIFICATION

I certify this to be a true and correct copy of the record in my office.

WITNESSETH my hand and official seal of the City of Hollywood, Florida, this the

12 day of Sept 2002
 City Clerk

1 Section 7. Adoption of this Resolution constitutes a legislative determination that
 2 the methodology used to levy the Fire Protection Assessment, as described and set forth in the
 3 Initial Resolution and the September Memorandum, is fairly and reasonably apportioned
 4 among the benefited properties.

5 Section 8. The estimated Fire Protection Assessed Costs to be assessed for the
 6 Fiscal Year commencing October 1, 2007, is \$ 984,930.00. The Fire Protection Assessments to
 7 be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and
 8 Parcel Apportionment to generate the estimated Fire Protection Assessed Costs for the Fiscal
 9 Year commencing October 1, 2007, are hereby established as follows:

CATEGORY	BUILDING CLASSIFICATION	RATE/ UNIT
RESIDENTIAL	N/A	\$ 130.00
NON-RESIDENTIAL	≤1,999 SQ.FT.	\$ 249.50
	2,000- 3,499	\$ 499.00
	3,500- 4,999	\$ 872.50
	5,000- 9,999	\$ 1,246.50
	10,000-19,999	\$ 2,493.00
	20,000-29,999	\$ 4,985.50
	30,000-39,999	\$ 7,478.00
	≥40,000 SQ. FT.	\$ 9,971.00

10
 11
 12 Section 9. The above rates are hereby approved, and the Fire Protection
 13 Assessments set forth herein are hereby levied and imposed on all assessed parcels of Assessed
 14 Property described in the Assessment Roll for the fiscal year beginning on October 1, 2007.

15 Section 10. No Fire Protection Assessment shall be imposed upon a parcel of
 16 Institutional or Government Property whose use is wholly exempt from ad valorem taxation

**EXHIBIT A
FIRE RESCUE ASSESSMENT RATES**

Final
Lauderdale Lakes Fire Service Assessment Rate Schedule – FY 2008

LAND USE CATEGORY	NUMBER AND TYPE OF ASSESSABLE UNITS		FIRE ASSESSMENT RATES		AMOUNT TO BE ASSESSED
	NUMBER	UNIT TYPE	AMOUNT PER UNIT		
Assembly	142,609	SF (Square Feet of Floor Area)	\$ 61.76	Per 100 SF	\$ 87,982
Educational	45,651	SF (Square Feet of Floor Area)	\$ 25.85	Per 100 SF	\$ 11,801
Medical	698,705	SF (Square Feet of Floor Area)	\$ 32.34	Per 100 SF	\$ 225,961
Residential	14,626	DU (Dwelling Units)	\$ 149.36	DU	\$ 2,184,510
Commercial	2,130,325	SF (Square Feet of Floor Area)	\$ 15.90	Per 100 SF	\$ 338,636
Industrial / Warehouse	933,270	SF (Square Feet of Floor Area)	\$ 3.77	Per 100 SF	\$ 35,184
Vacant Land	14,489	AC (Acres)	\$ 457.81	Per AC	\$ 66,332

TOTAL

\$ 2,950,407

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$6,107,909.00. 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, 2007, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit				
Residential	\$188				
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Nursing Homes
	≤ 1,999	\$197	\$52	\$186	\$197
	2,000 - 3,499	\$394	\$104	\$371	\$394
	3,500 - 4,999	\$688	\$182	\$649	\$688
	5,000 - 9,999	\$983	\$260	\$927	\$983
	10,000 - 19,999	\$1,966	\$520	\$1,854	\$1,966
	20,000 - 29,999	\$3,931	\$1,039	\$3,707	\$3,931
	30,000 - 39,999	\$5,896	\$1,558	\$5,560	\$5,896
	40,000 - 49,999	\$7,861	\$2,077	\$7,413	\$7,861
	≥ 50,000	\$9,827	\$2,596	\$9,266	\$9,827

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

(E) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. 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.

CATEGORY	PARCEL CLASSIFICATION	NUMBER OF UNITS	RATE/ UNIT
RESIDENTIAL	N/A	5,661	\$ 79.86
COMMERCIAL	<1,999 SQ.FT.	15	127.68
	2,000- 3,499	23	255.36
	3,500- 4,999	14	446.87
	5,000- 9,999	15	638.39
	10,000-19,999	18	1,276.78
	20,000-29,999	5	2,553.56
	30,000-39,999	5	3,830.34
	40,000-49,999	0	N/A
	50,000-99,999	1	6,383.90
	>100,000 SQ.FT.	1	12,767.80
NON-EXEMPT INSTITUTIONAL	2,000-3,499 SQ.FT.	1	214.00

Section 8. The above rates are hereby approved, and the Fire Protection Assessments set forth herein are hereby levied and imposed on all assessed parcels of Assessed Property described in the Assessment Roll.

Section 9. Pursuant to the Ordinance, no Fire Protection Assessment shall be imposed upon a parcel of Institutional or Government Property whose use is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or

Temp. Reso. No. 4057
9/6/07

Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2007, are hereby established as follows:

Property Category	Rate Per Dwelling Unit
Residential	\$120.85
Mobile Home Parks	\$73.64
Property Category	Rate Per Square Foot (capped at 100,000 square feet)
Commercial	\$0.2267
Industrial/Warehouse	\$0.0720
Institutional	\$0.1590

(D) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such updated Assessment Roll for the Fiscal Year beginning October 1, 2007.

(E) 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 the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon such Buildings located on Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessment shall be imposed upon a Building located on Institutional Property whose use is wholly

Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Preliminary Rate 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 Preliminary Rate Resolution. No EMS is funded by revenue from the fire rescue special assessment.

(B) The method for computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$4,463,184.00. 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, 2007, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Single Family	\$206			
Multi-Family	\$323			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	< = 1,999	\$554	\$168	\$660
	2,000 - 3,499	\$1,108	\$336	\$1,320
	3,500 - 4,999	\$1,939	\$588	\$2,310
	5,000 - 9,999	\$2,770	\$840	\$3,300
	10,000 - 19,999	\$5,540	\$1,680	\$6,600
	20,000 - 29,999	\$11,080	\$3,360	\$13,200
	30,000 - 39,999	\$16,620	\$5,040	\$19,800
	40,000 - 49,999	\$22,160	\$6,720	\$26,400
	> = 50,000	\$27,700	\$8,400	\$33,000

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

(D) 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. 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.

that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix A and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$4,784,285.00. 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, 2007, are hereby established as follows:

Property Category	Annual Fire Assessment Fee			
	Residential	Commercial	Industrial Warehouse	Institutional
Residential				
Per Dwelling Unit	\$149			
Non-Residential				
Square Footage				
Less Than 2,000		\$293	\$36	\$273
2,000 - 3,499		\$587	\$71	\$546
3,500 - 4,999		\$1,027	\$124	\$955
5,000 - 9,999		\$1,467	\$178	\$1,364
10,000 - 19,999		\$2,933	\$354	\$2,729
20,000 - 29,999		\$5,867	\$708	\$5,457
30,000 - 39,999		\$8,799	\$1,062	\$8,185
40,000 - 49,999		\$11,733	\$1,416	\$10,914
50,000 - 59,999		\$14,665	\$1,769	\$13,640
60,000 - 69,999		\$17,599	\$2,124	\$16,370
70,000 - 79,999		\$20,532	\$2,477	\$19,098
80,000 - 89,999		\$23,464	\$2,831	\$21,827
90,000 - 99,999		\$26,398	\$3,185	\$24,556
100,000 And Greater		\$29,330	\$3,538	\$27,284

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all

determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate 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 Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix A and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year that began on October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$1,050,000.00. 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 that began on October 1, 2005, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit		
All Residential	\$151		
NON-RESIDENTIAL PROPERTY USE CATEGORIES		Commercial	Institutional
Rate Per Square Feet		\$ 0.17	\$ 0.12

(D) As authorized in Section 2.06 of the Ordinance, the Maximum Assessment Rates that can be but are not required to be assessed and apportioned among benefited parcels in future years without additional notice to the Owners as required by the Ordinance are hereby established as follows:

PROPOSED RESOLUTION NO. 2007-R-36
RESOLUTION NO. 3157

1 (B) The method for computing Fire Protection Assessments described or
2 referenced in the Preliminary Assessment Resolution is hereby approved.

3
4 (C) For the Fiscal Year beginning October 1, 2007, the estimated Fire
5 Protection Cost to be assessed is \$17,489,281. The Fire Protection Assessments to be
6 assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and
7 Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the
8 Fiscal Year commencing October 1, 2007, are hereby established as follows:

Billing Unit Type	Building Area	Residential Rates/Unit	Commercial Rates/Unit	Industrial/Warehouse Rates/Unit	Institutional Rates/Unit
Dwelling unit	NA	\$153.48			
Parcel	<= 1,999 sq ft		\$ 737.00	\$ 266.00	\$ 3,721.00
	2,000- 3,499 sq ft		\$ 1,474.00	\$ 530.00	\$ 7,443.00
	3,500- 4,999 sq ft		\$ 2,579.00	\$ 925.00	\$ 13,025.00
	5,000- 9,999 sq ft		\$ 3,685.00	\$ 1,322.00	\$ 18,607.00
	10,000- 19,999 sq ft		\$ 7,367.00	\$ 2,643.00	\$ 37,214.00
	20,000- 29,999 sq ft		\$ 14,732.00	\$ 5,283.00	\$ 74,427.00
	30,000- 39,999 sq ft		\$ 22,099.00	\$ 7,926.00	\$ 111,641.00
	40,000- 49,999 sq ft		\$ 29,465.00	\$ 10,567.00	\$ 148,854.00
	50,000- 74,999 sq ft		\$ 36,832.00	\$ 13,209.00	\$ 186,068.00
	75,000- 99,999 sq ft		\$ 55,246.00	\$ 19,813.00	\$ 279,102.00
	100,000-124,999 sq ft		\$ 73,661.00	\$ 26,417.00	\$ 372,134.00
	125,000-149,999 sq ft		\$ 92,076.00	\$ 33,022.00	\$ 465,168.00
	150,000-199,999 sq ft		\$ 110,491.00	\$ 39,626.00	\$ 558,203.00
	200,000-299,999 sq ft		\$ 147,323.00	\$ 52,833.00	\$ 744,269.00
	>= 300,000 sq ft		\$ 220,982.00	\$ 79,250.00	\$ 1,116,403.00

9

Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method of computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Rescue Assessed Cost to be assessed is \$9,560,198. 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, 2007, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES		FY 2007-08		
Residential	Rate Per Dwelling Unit	\$ 75.00		
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Square Foot	Commercial	Industrial/ Warehouse	Institutional
Rate per square foot of area per building up to 150,000 square feet per building:		\$0.19	\$0.11	\$0.24

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

(D) 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.

APPENDIX A**ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE****SECTION A-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS.**

The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2007 is \$1,070,957.00.

SECTION A-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, 2007, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

PROPERTY USE CATEGORY	BILLING UNIT TYPE	FY 2007-08
<i>RESIDENTIAL</i>	Rate Per Residential Unit	\$296.00
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate per building square foot (non-residential)	
Commercial		\$0.48
Industrial/Warehouse		\$0.48
Institutional		\$0.12
BUILDING LOTS	Rate Per Lot (regardless of size)	\$96.00
ACREAGE	Rate Per Acre	\$51.74

The above rates of assessment reflect the 3-year phase in of the Acreage rate as contemplated in the original assessment study. The Fire Rescue Assessment rates for fire rescue services, facilities and programs as listed above and as set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

SECTION A-3. APPORTIONMENT METHODOLOGY. The Apportionment Methodology as provided in the Initial Assessment Resolution is hereby amended as follows: "It is fair and reasonable to partially exempt from the assessment certain institutionally classified properties that provide some public purpose and public benefits to include churches and non-profit organizations. As determined by the Town Council

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Single Family	\$97.50			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤1,999	\$173	\$42	\$294
	2,000 - 3,499	346	84	588
	3,500 - 4,999	605	147	1,028
	5,000 - 9,999	865	209	1,469
	10,000 - 19,999	1,729	418	2,937
	20,000 - 29,999	3,457	836	5,874
	30,000 - 39,999	5,185	1,253	8,810
	40,000 - 49,999	6,913	1,671	11,747
	≥50,000	8,641	2,089	14,683

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

(D) 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. 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

RESIDENTIAL PROPERTY USE CATEGORIES					
Residential	Rate Per Dwelling Unit				\$ 141
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Nursing Home
	< 1,999	\$ 646	\$ 189	\$ 1,967	\$ 353
	2,000 - 3,499	\$ 1,292	\$ 377	\$ 3,934	\$ 705
	3,500 - 4,999	\$ 2,261	\$ 660	\$ 6,883	\$ 1,233
	5,000 - 9,999	\$ 3,230	\$ 943	\$ 9,833	\$ 1,761
	10,000 - 19,999	\$ 6,460	\$ 1,885	\$ 19,666	\$ 3,521
	20,000 - 29,999	\$ 12,920	\$ 3,769	\$ 39,331	\$ 7,041
	30,000 - 39,999	\$ 19,380	\$ 5,654	\$ 58,996	\$ 10,561
	40,000 - 49,999	\$ 25,840	\$ 7,538	\$ 78,661	\$ 14,081
	> 50,000	\$ 32,300	\$ 9,423	\$ 98,327	\$ 17,601

SECTION 6: CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution, as amended and supplemented herein, is hereby confirmed.

SECTION 7: EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate 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 Annual Rate Resolution.

SECTION 8: CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9: 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 effecting the validity of the other provisions of this resolution.

EXHIBIT "A"

FIRE PROTECTION & PREVENTION SERVICES FISCAL YEAR 2007-2008 ASSESSMENTS

RESIDENTIAL PROPERTY USE CATEGORY	Rate Per Unit		
SF Residential	\$232.20		
MF Residential	\$245.50		
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial/Office	Warehouse
	< 1,999	\$753.94	\$464.23
	2,000 - 3,499	\$1,317.33	\$737.91
	3,500 - 4,999	\$1,967.33	\$953.35
	5,000 - 9,999	\$2,666.01	\$1,217.47
	10,000 - 19,999	\$5,088.51	\$2,191.43
	20,000 - 29,999	\$9,345.23	\$3,551.07
	30,000 - 39,999	\$13,654.03	\$4,962.79
	40,000 - 49,999	\$17,786.15	\$6,197.83
	50,000 - 74,999	\$21,835.77	\$7,350.37
	75,000 - 99,999	\$32,290.26	\$10,562.16
	100,000 - 124,999	\$40,461.81	\$11,491.01
	125,000 - 149,999	\$50,019.07	\$13,805.57
	150,000 - 199,999	\$60,301.15	\$16,844.95
	200,000 - 299,999	\$77,608.77	\$19,667.17
	≥ 300,000	\$114,952.00	\$28,039.60

determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, and this Final Assessment Resolution from the fire protection services to be provided and a legislative determination that the Fire Protection 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 Protection Assessments described and referenced in the Initial Assessment Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix G of the Initial Assessment Resolution and adopted in Section 7 of the Initial Assessment Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2007, the estimated Fire Protection Assessed Cost to be assessed is \$1,862,256.76. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2007, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$299.27
Non-Residential Property Use Categories	Per Square Foot Rates (w/ 115,800 square foot cap)
Commercial	\$ 0.19
Institutional	\$ 0.74
Industrial	\$0.08

(D) As authorized in Section 2.06 of the Ordinance, the Maximum Assessment Rates that can be but are not required to be assessed and apportioned among benefited

1 Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal
 2 Year commencing October 1, 2007, are hereby established as follows:

<u>LAND DESIGNATION</u>	<u>TOTAL COST OF FIRE (PER DWELLING OR PER 100 SQUARE FEET UP TO 100,000 SQUARE FEET)</u>
11 RESIDENTIAL	\$ 95.59
12 COMMERCIAL	\$ 22.93
13 INDUSTRIAL	\$ 1.59
14 INSTITUTIONAL	\$ 10.12
15 GOVERNMENT	\$ 17.18
16 NURSING HOME	\$ 82.17

17
 18 The above rates of assessment are hereby approved. Fire Services Assessments for fire
 19 services, facilities, and programs in the amounts set forth in the updated Assessment Roll,
 20 as herein approved, are hereby levied and imposed on all parcels of Assessed Property
 21 described in such Assessment Roll for the Fiscal Year beginning October 1, 2007.

22 (D) As authorized in Section 8.9.1 of Resolution No. 1986, interim Fire Services
 23 Assessments are also levied and imposed against all property for which a Certificate of
 24 Occupancy is issued after adoption of this Resolution based upon the rates of assessment
 25 approved herein.

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

30 (F) The Assessment Roll, as herein approved, together with the correction of any
 31 errors or omissions as provided for in the Ordinance and the Resolution, shall be delivered
 32 to the Tax Collector for collection using the tax bill collection method in the manner
 33 prescribed by the Ordinance.