



City of Venice, FL  
FY 2018 Fire Protection Assessment Study  
Final Report  
July 24, 2017

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Mr. Edward F. Lavallee  
City Manager  
City of Venice, FL

Re: FY 2018 Fire Protection Assessment Study

Stantec Consulting is pleased to present this Final Report of the FY 2018 Fire Protection Assessment Study that we have conducted for the City. This report presents the final analysis of the study to be provided to the City Council for adoption alongside the Final Resolution.

If the City has any questions, please do not hesitate to call me at (904) 247-0787 or email me at [michael.burton@stantec.com](mailto:michael.burton@stantec.com). We appreciate the opportunity to be of service to the City, and look forward to the possibility of doing so again in the near future.

Sincerely,



Michael E. Burton  
Director

Enclosure

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## Section 1. INTRODUCTION

This report presents the results of an analysis to develop a new Fire Protection Non-Ad Valorem Assessment Program for the City of Venice, FL (the City). This study intends to create a Fire Protection Assessment program that would recover the full or partial costs associated with providing Fire Protection service to the City. The methodology uses current property and cost data to create a fair and equitable assessment structure that achieves this goal. The term “Fire Protection” as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression provided by the City to properties located within its limits, including first responder service. This study was conducted by Stantec Consulting, a firm that specializes in providing rate and assessment consulting services to local governments.

### 1.1 STUDY OBJECTIVE & PROCEDURE

The objective of this study is to calculate a Fire Protection Non-Ad Valorem Assessment Program resulting in assessment rates that will recover the full or partial cost requirements of providing Fire Protection service to properties within the City limits for FY 2018 and subsequent years. The costs associated with these services are recovered in proportion to the benefit received from these services provided by the City.

The study first identifies the full Fire Protection cost requirements for Fiscal Year (FY) 2018 that recognizes the high level of service traditionally provided by the City. We also projected annual cost requirements for providing Fire Protection in each year of a multi-year projection period from FY 2018 through FY 2022. This was accomplished through several interactive work sessions with City staff to confirm allocation parameters, cost escalation rates and the projected capital improvement plan.

The projection of costs through FY 2022 calculates the necessary annual adjustments to the Fire Protection Assessments in order to achieve 100% cost recovery through the projection period. This phase of the analysis is used to calculate the maximum assessment rates that could potentially be adopted alongside the FY 2018 assessment rates. The maximum assessment rate is intended to provide the City with the means of adjusting the Fire Protection Assessments in future years in order to achieve or maintain 100% cost recovery without having to undergo the special notification and

hearing procedures instituted for initial assessment adoption, methodology updates or rate adoption beyond the current maximum adopted rate.

The FY 2018 Fire Protection service revenue requirement was then apportioned to vacant and improved residential and non-residential property classes based upon property data obtained from the Sarasota County Property Appraiser's Office (Property Appraiser). Property classifications were based upon Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database. Once the allocations were complete, a Fire Protection Assessment rate structure was developed and specific Fire Protection Assessment rates were developed, the results of which are presented herein.

## Section 2. SPECIAL ASSESSMENT METHODOLOGY

The development of a non-ad valorem assessment to fund Fire Protection service requires that the services and facilities for which properties are to be assessed confer a special benefit upon the property burdened by the special assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to real property assessed.

In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from Fire Protection service in proportion to the benefit received. Therefore, the recommended Fire Protection Assessments calculated in this study were developed such that the costs incurred by the City in providing Fire Protection service will be recovered through assessments to properties in proportion to the benefit received by the availability of Fire Protection service to all properties and by the protection from loss of structures due to fire on improved property.

This section describes the assessment methodology used to develop the Fire Protection Assessments in this report. The first section discusses relevant Florida Law regarding Special Non-ad Valorem Assessments, followed by sections discussing how Florida Law has been applied to the determination of special benefit and the apportionment of the annual revenue requirements of the Fire Protection Assessment to benefitting properties.

### 2.1 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the proposed Fire Protection Assessment program. The discussion covers how Florida law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund operations and maintenance expenses and capital improvements for essential services such as roads, drainage, Fire Protection services, utilities, etc. Florida courts have long held that Fire Protection services provide a special benefit to real property burdened by an assessment. See, e.g., Fire Dist. No. 1 of Polk

County v. Jenkins, 221 So.2d 740, 741-42 (Fla.1969); Desiderio Corp. v. City of Boynton Beach, 39 So. 3d 487, 494 (Fla. Dist. Ct. App. 2010).

Pursuant to Florida case law, two requirements must be satisfied for the imposition of a valid non-ad valorem special assessment. These two requirements have become known as the two pronged test. They are 1) the property assessed must derive a special benefit from the service provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In considering special benefit, the following question must be considered: "Can a special benefit be derived from Fire Protection service by all properties within the City to meet the first prong of the two pronged test, even if all properties are not improved and/or do not receive calls for service?". The answer is yes based in part upon the Florida Supreme Court determination in Fire City No. 1 of Polk County v. Jenkins that a sufficient special benefit was derived by the availability of fire services to justify the imposition of the special assessment<sup>1</sup>. Also, in Meyer v. City of Oakland Park the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time<sup>2</sup>. In City of Hallendale v. Meekins<sup>3</sup> the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property, but extended to any future use which could reasonably be made.

### 2.1.1 PROPORTIONAL BENEFIT

It is well settled under Florida law that local governments are afforded great latitude regarding legislative determinations of special benefit and reasonable apportionment of costs. Specifically, the Florida Supreme Court has held that in cases where valid alternative methods of apportionment exist, the legislative body's determination should be upheld, unless that determination was arbitrary, and a court should not substitute its judgment for that of the local legislative body. In City of Boca Raton v.

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<sup>1</sup> Fire City No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969)

<sup>2</sup> Meyer v, City of Oakland Park, 219 So.2d 417 (Fla. 1969)

<sup>3</sup> City of Hallendale v. Meekins, 237 So.2d 318 (Fla. 4th DCA 1970), aff'd, 245 So.2d 253 (Fla 1971)

State of Florida<sup>4</sup> the Florida Supreme Court stated that the apportionment of benefits is a legislative function, and if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained. Further, in City of Boca Raton v. State of Florida the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary within the City, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts. A local government can assign to each property, which is subject to the assessment, a different category designation with each category having a different assessment rate.<sup>5</sup>

### 2.1.2 TWO-TIER FIRE ASSESSMENT METHODOLOGY

In Morris v. City of Cape Coral, 163 So. 3d 1174 (Fla. 2015), the Florida Supreme Court recently held that a city's two-tier methodology for assessing developed and undeveloped property was a reasonable method of apportioning the costs associated with providing Fire Protection services and facilities to all property owners, and was not arbitrary. Specifically, the Court upheld the city of Cape Coral's determination to adopt a methodological approach recommended by Burton & Associates that apportioned costs based on the general availability of Fire Protection services to all property owners in tier 1, and in tier 2, provided the additional benefit to improved property owners of protecting structures from damage. The two-tier methodological approach upheld in Morris v. Cape Coral was similarly adopted by the multiple Cities throughout the state of Florida. This report recommends that the City of Venice utilize the two-tier approach for assessing Fire Protection services for developed and undeveloped properties within the City limits.

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<sup>4</sup> City of Boca Raton v. State of Florida, 595 So.2d 25 (1992)

<sup>5</sup> Workman Enterprises, Inc. v. Hernando County, 790 So.2d 598 (Fla. 5th DCA 2001.); Desiderio Corp. v. City of Boynton Beach, 39 So. 3d 487, 498 (Fla. 4th DCA 2010)



### 2.1.3 SPECIAL BENEFIT – THE FIRST PRONG OF THE TWO PRONGED TEST

All tax parcels, developed and undeveloped, are benefited by the mere availability of fire protection services. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- Continuous availability of immediate response to fire.
- Provision of first responder medical aid to protect the life and safety of occupants.
- Enhanced property value, marketability of and/or ability to develop property.
- Protection against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive fire protection service should the need arise.
- Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which fire protection services are unavailable.

Individual tax parcels are the constituent units, which comprise the physical environment of the community as a whole. The parcels, in the aggregate, define the geography of the community and establish the service area within which the community must ensure preparedness and readiness to serve. The parcel composition as a whole is a primary factor, together with policy decisions regarding service levels, which determines the size and scope of the fire department and therefore the annual costs incurred in maintaining continual readiness to serve the community. The mere availability of fire protection services and facilities benefits each parcel because each contributes to a common burden placed upon community services, facilities and resources collectively created by individual parcels whether a fire event occurs or not. Fundamentally, the existence and presence of each parcel within the community creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection and associated services and facilities for all parcels.

In addition to the benefits conferred upon all parcels in the City, the following Tier benefits are additionally conferred upon improved parcels:

- The ability to obtain property and/or fire insurance and obtain that insurance at attractive rates because of the availability of fire protection services, and
- Protection against loss of structures provided by the availability of fire suppression service provided by the City and the avoidance of replacement costs (either through direct replacement by the property owner or heightened insurance premiums which may result from claims)

Therefore, the first prong of the two pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all properties in the City receive a special benefit from the availability of the City-wide Fire Protection service provided by the City.

#### **2.1.4 FAIR APPORTIONMENT – THE SECOND PRONG OF THE TWO PRONGED TEST**

In considering the assessment methodology, the second prong of the two pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. In this Study we have developed an apportionment methodology based upon the readiness-to-serve availability of Fire Protection service to all parcels, improved and un-improved, and an additional benefit that this availability of service provides to improved property by the protection from the loss of the structures on improved parcels through the ability to obtain insurance at attractive rates and the ability of the City to respond to and suppress a fire.

Accordingly, the apportionment methodology recognizes two tiers of benefit:

1. Tier 1 - the simple availability of Fire Protection service which is available equally without discrimination to all parcels of all types within the City by virtue of the continued state of readiness to provide Fire Protection service that is maintained by the City, and
2. Tier 2 - the protection from the loss of structures on the property provided by the availability of Fire Protection service by:
  - a. The ability to obtain fire insurance, and
  - b. The continued state of readiness maintained by the City so that when actual calls for service are received the City can provide fire suppression

service to protect property owners from the loss of structures on their property.

### 2.1.5 APPORTIONMENT OF FIRE PROTECTION COSTS TO BENEFIT COST POOLS

In order to apportion costs to benefitting parcels, the first step is to apportion the costs to be recovered in the Fire Protection Assessment to the Tier 1 - Response Readiness Benefit Cost Pool and the Tier 2 - Protection from Loss of Structures Benefit Cost Pool. The benefit of protection against loss of structures varies among improved properties in direct proportion to the structure value. The variance in benefit from property to property is analogous to fire or property insurance wherein the annual premium associated with the policy is informed in substantial part by the value of the assets covered under the policy. The insurance analogy is particularly appropriate in that fire protection services are themselves a form of insurance and may be thought of as the first line of insurance for most properties and the sole or primary source of insurance for uninsured or underinsured properties.

The protection from the loss of the structures due to fire is best represented by the protection from the loss of the investment in the structure(s) or the avoidance of the cost of replacing the structure(s) on the property. Since the Tier 2 benefits are conferred to properties improved with structures and pertain to protection against loss of structure value and avoidance of replacement costs, the allocation of costs to the Tier 2 benefit pool should be reasonably related to structure value. As such, we have allocated the costs of fire protection service to the Tier 2 cost pool by the proportion of structure value to total just value within the City limits as presented in Table 1 below:

Table 1

<b>Value Component</b>	<b>Just Value</b>	<b>Allocation</b>
Total Structure Value \$	3,353,209,900	67.7%
Total Land Value \$	1,599,461,300	32.3%
<b>Total \$</b>	<b>4,952,671,200</b>	<b>100%</b>

This approach to benefit cost allocation reasonably excludes land value from consideration because the land itself and any value associated therewith remains even in the event of a total fire loss for all structures on the parcel, and is consistent with the Tier 2 premise of the benefit conveyed by protection against loss of structures.

The balance of costs to be recovered through the special assessment are allocated to Tier 1 which, as described above, are imposed on an equal, per parcel basis since each parcel, developed and undeveloped, contributes equally to the common burden placed upon community services, facilities and resources in and benefits in substantially equal measure from the uniform response readiness and level of service provided by the Fire Department. Table 2 below presents the allocation between the two benefit tiers as described in this section:

Table 2

Assessment Rate Class	Assessment Unit	Allocation of Costs
Tier 1 - Response Readiness	per Parcel	32.3%
Tier 2 - Structure Loss Protection	per Structure value EBU	67.7%

#### 2.1.6 APPORTIONMENT OF BENEFIT COST POOLS TO PROPERTIES

The next step is to apportion the costs in each benefit cost pool to benefitting properties as follows:

1. *Tier 1 - Response Readiness Benefit Cost Pool*

All parcels in the City benefit from the availability of Fire Protection service that the City provides without discrimination as to property class on a 24 hours a day, seven days a week, year-round basis. This availability benefit is conferred upon all parcels whether or not a request for actual assistance to the parcel is ever received. These costs to maintain a constant state of readiness to serve apply to every parcel of real property in the City, are not associated with responding to actual incidents and will be incurred regardless of that parcel's character or use. Therefore, it is appropriate to apportion the costs in this cost pool to all parcels on a per parcel basis.

2. *Tier 2 - Protection from Loss of Structures Benefit Cost Pool*

Improved properties benefit from the protection from loss of the structures on the parcels. The protection from the loss of the structures due to fire is best represented by the protection from the loss of the investment in the structure(s) or the avoidance of the cost of replacing the structure(s) on the property. However, the actual investment or replacement cost of the structure(s) on the

parcels in the City are not readily available. However, the structure values in the Property Appraiser's database are readily available and are the best data that is reasonably available as a surrogate representation of the relative investment or replacement cost of structures on each parcel in the City as compared to the investment or replacement cost of structures on all parcels in the City. In Morris v. City of Cape Coral, 163 So. 3d 1174, 1179 (Fla. 2015), the Florida Supreme Court found that the "use of property appraiser's structure value is reasonable because the property appraiser is statutorily required to use replacement cost to determine this value." Therefore, it is appropriate to apportion the costs in this cost pool based upon the relative value of structures on improved parcels as contained in the Property Appraiser's database. It is important to note that structure value is not taxable value and it is used simply as the best readily available surrogate representation of the relative investment or replacement cost of structures on each parcel in the City as compared to the investment or replacement costs of structures on other parcels in the City.

However, because structure value is not a precise, dollar for dollar surrogate for the investment or replacement cost of structures on parcels in the City, this benefit of protection from the loss of structures does not materially increase with every dollar of increase in structure value. Rather, it increases over a larger order of magnitude of increases in structure value. Therefore, we have determined that a reasonable Structure Equivalent Benefit Unit (Structure EBU) for this benefit cost pool that recognizes the relative value of structures on parcels as a surrogate for investment or replacement cost of those structures is \$5,000 increments of structure value (rounded down to the nearest \$5,000) as calculated in Section 2 – Analysis and Results.

### 2.1.7 DISCUSSION OF THE APPORTIONMENT METHODOLOGY

The apportionment methodology is based upon the property database maintained by the Sarasota County Property Appraiser, which is updated as properties within the City develop or are combined, split or subdivided. Therefore, the Fire Protection Assessments will be essentially self-correcting as the assessment roll is updated each year and vacant parcels upon which structures have been constructed are reclassified as improved parcels and their assessments are adjusted accordingly. Furthermore, this database can be accessed from year to year without extraordinary

effort and cost to the City and provides a stable, reliable, reasonably accurate and cost effective basis for update of the assessment program from year to year.

The methodology is a benefit-based approach, which is the legal requirement for a non-ad valorem assessment. This methodology does not rely upon demand-based calls-for-service data. Rather, the recommended methodology herein focuses on benefit to the property based upon the availability of service which is a better matching of benefit received from the service provided, which is the availability of Fire Protection service on a 24 hours per day 7 days a week basis, which provides benefit to all properties regardless of whether or not requests for service are ever received from any class of properties, or individual properties.

This methodology recognizes the fact that...

First and foremost the Fire Protection resources maintained by the City are maintained to stand ready and available to provide Fire Protection service 1) to all real property, and 2) to protect improved real property from the loss of structures due to fire.

Therefore, the second prong of the two pronged test is met by the recommended approach that is based upon two tiers of benefit, 1) availability of service to all parcels, and 2) protection from loss of structures on improved parcels, both of which are derived from the continuous state of readiness maintained by the City to provide Fire Protection service on a 24 hours a day, seven days a week, year-round basis to these parcels whether or not requests for service are ever received from any class of properties, or individual properties.

## Section 3. FIRE PROTECTION ASSESSMENT CALCULATION

This section presents the results of the Fire Protection Assessment calculations and our recommendations based upon those results.

### 3.1 NET REVENUE REQUIREMENT

The FY 2018 Net Revenue Requirement (NRR) will be the basis for the FY 2018 Fire Protection Assessment calculations. In addition to the FY 2018 NRR, the projection of costs through FY 2022 are used in order to identify the assessment rates necessary to fully fund Fire Protection services throughout the projection period (the Maximum Assessment Rate).

Florida case law requires that the imposition of a special assessment for Fire services may only fund Fire Protection services and first response rescue services. A Fire Protection Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties). Sarasota County provides Emergency Medical Services to properties within the City's boundaries and levies a special assessment via a Municipal Services Taxing Unit (MSTU) to recover the costs associated with such services.

Through discussions with City staff, it was determined that the nature of City Firefighter response is limited to Basic Life Support, as opposed to Advanced Life Support. In addition, City staff has indicated that the cross-trained Firefighters do not receive increased pay nor does the department incur additional costs to have the Firefighters cross trained as Firefighter/EMT, and does not employ costs for Firefighter/Paramedics. As such, no costs in the Fire Department budget were identified as related to EMS, and 100% of the FY 2018 proposed budget was included in the Net Revenue Requirement for the Fire Protection assessment.

#### 3.1.1 PROJECTION OF NET REVENUE REQUIREMENT

In order to calculate the FY 2018 Net Revenue Requirement (NRR) for Fire Protection services, the allocated FY 2018 proposed Fire Protection budget was projected on a line item basis using cost escalation factors identified by City staff. The projected Capital Improvement Program were also provided by City Staff, and as such the Fire Protection

capital items were included in the budget projection. Schedule 1 of Appendix A presents the line item projection of the proposed FY 2018 Fire Protection budget, and Schedule 2 of Appendix A details the projected Capital Improvement Program. For the purposes of projecting the NRR, an annual average capital improvement cost was utilized. By utilizing an annual average capital improvement cost, the City maintains flexibility of the timing of projections while maintaining a funding source that will provide steady income for project planning. Schedule 2 of Appendix A details the development of the annualized CIP cost.

The projected budget was then used to develop the Net Revenue Requirement (NRR) to be allocated amongst the property classes for the FY 2018 Fire Protection Assessment calculations. In each year of the projection period, offsetting revenues from other sources were deducted from the previously identified expenditure requirements. A 4% allowance for early payment discounts and non-collections, a 2% estimation for Tax Collector's Expense, and a 2% estimation for Property Appraiser's Expense were included to determine the annual assessment revenue requirement. In the first year of the projection period (FY 2018), the estimated costs for administering the First Class mailing notices of the Assessment adoption were included. The final projection of Fire Protection Net Revenue Requirement for FY 2018 – FY 2022 is presented in Table 3 below. The Net Revenue Requirement in FY 2018 is the 100% Cost Recovery or Maximum Allocated costs for the assessments calculated herein.

Table 3

Fire Protection Net Revenue Requirement Calculation	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Fire Expenditures by Category</b>					
Personnel Services	\$ 7,497,372	\$ 7,395,635	\$ 7,620,706	\$ 7,790,631	\$ 7,642,426
Operations & Maintenance	\$ 550,145	\$ 562,248	\$ 574,618	\$ 587,259	\$ 600,179
Non-Recurring O&M	\$ -	\$ 36,954	\$ 113,273	\$ 11,898	\$ 11,103
5-Year Average Annual Capital Costs	\$ 920,246	\$ 920,246	\$ 920,246	\$ 920,246	\$ 920,246
<b>Total Fire Expenditures</b>	<b>\$ 8,967,764</b>	<b>\$ 8,915,084</b>	<b>\$ 9,228,843</b>	<b>\$ 9,310,035</b>	<b>\$ 9,173,954</b>
Assessment Costs - Allowance for Early Payment <sup>(1)</sup>	\$ 377,000	\$ 374,000	\$ 388,000	\$ 392,000	\$ 386,000
Tax Collector's Expense <sup>(2)</sup>	\$ 189,000	\$ 187,000	\$ 194,000	\$ 196,000	\$ 193,000
Property Appraiser's Expense <sup>(3)</sup>	\$ 189,000	\$ 187,000	\$ 194,000	\$ 196,000	\$ 193,000
Assessment Notice Mailing Costs <sup>(4)</sup>	\$ 11,000	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue Requirement for Assessment</b>	<b>\$ 9,733,764</b>	<b>\$ 9,663,084</b>	<b>\$ 10,004,843</b>	<b>\$ 10,094,035</b>	<b>\$ 9,945,954</b>
Less: Fire Casualty Insurance Premium - Revenues	\$ (246,276)	\$ (246,276)	\$ (246,276)	\$ (246,276)	\$ (246,276)
Less: Firefighters' Incentive - Revenues	\$ (9,850)	\$ (9,850)	\$ (9,850)	\$ (9,850)	\$ (9,850)
Less: Fire Inspection Fees	\$ (48,000)	\$ (48,000)	\$ (48,000)	\$ (48,000)	\$ (48,000)
<b>Adjusted Net Revenue Requirement</b>	<b>\$ 9,429,638</b>	<b>\$ 9,358,958</b>	<b>\$ 9,700,717</b>	<b>\$ 9,789,909</b>	<b>\$ 9,641,828</b>

(1) - Estimated at 4% of Net Revenue Requirement, rounded

(2) - Estimated at 2% of Net Revenue Requirement, rounded

(3) - Estimated at 2% of Net Revenue Requirement, rounded

(4) - Assessment Notice Mailing Costs are only imposed in the first year of the new Assessment Program. Estimated at \$0.75 per billed parcel.



## 3.2 APPORTIONMENT OF FIRE PROTECTION COSTS (NRR)

The next step is to apportion the costs to each benefit cost pool according to the allocation calculated in the previous section. The allocation between cost pools is derived by the ratio of total land value and total structure value of the City limits as discussed in the previous section of this report. The allocation of costs between tiers is presented below in Table 4.

Table 4

<b>Assessment Rate Class</b>	<b>% Allocation</b>	<b>FY 2018 NRR \$ Allocation</b>
Tier 1 - Response Readiness	32.3%	\$ 3,045,773
Tier 2 - Structure Loss Protection	67.7%	\$ 6,383,865
<b>Total</b>	<b>100.0%</b>	<b>\$ 9,429,638</b>

## 3.3 PROPERTY DATA AND ASSESSMENT UNITS

The basis for creating the FY 2018 Assessment calculations and associated assessment roll is the parcel database as provided by the Sarasota County Property Appraiser. The property database identifies 16,253 parcels within the City. Each parcel was assigned units for the assessment calculations based upon the fields available through the Property Appraiser's database.

### 3.3.1 EXEMPT AND EXCLUDED PROPERTIES

Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments such as this Fire Protection Assessment. Other parcels are typically excluded from such assessments because they receive no benefit from Fire Protection Services, such as lake bottoms, marshes, and other property types that will likely never develop. The excluded properties are identified by the property use codes contained in the Property Appraiser's database. These excluded properties are identified in the schedule of property use codes in Schedule 1 of Appendix B

This study has assumed the required exemptions for City, State, and Federally owned properties. In addition, newly required exemptions for Agricultural properties are included and described in subsequent sections. The exempted parcels are included in the cost apportionment, but will not be billed an assessment. The unrecovered revenue is funded through other City general revenues. In order to identify the exempt parcels, the exemption codes assigned to each property by the Property Appraiser were utilized.

Schedule 2 of Appendix B contains a list of all uniquely identified exemption codes and the exemption status for each code applied to this study.

### 3.3.2 SPECIAL CONSIDERATIONS FOR AGRICULTURAL PROPERTIES

The State of Florida recently passed CS/SB 1164: Special Assessments on Agricultural Lands. The law defines the special requirements as follows:

“Notwithstanding any other provision of law, a municipality may not levy special assessments for the provision of Fire Protection services on lands classified as agricultural lands under s. 193.461 unless such property contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000.”

In order to accommodate these new rules, we have adjusted the units identified in the FY 2017 Certified Fire Protection Assessment Roll using the following parameters:

1. Agricultural parcels were identified by utilizing the property database's Agricultural Exemption Status field. If a parcel contained the Agricultural Exemption, it was identified as an Agricultural Parcel for the purposes of these adjustments.
2. Vacant Agricultural Parcels will be treated as exempt pursuant to the new law.
3. The building/structure file provided by the Property Appraiser was utilized to identify the structure value of all structures on the parcel. If a structure value was less than \$10,000, it was exempted from the calculation.

## 3.4 ASSESSMENT RATE CALCULATION

### 3.4.1 IDENTIFICATION OF ASSESSMENT UNITS

The following steps were taken in order to populate assessment units for the FY 2018 Assessment Rate calculations:

1. All parcels exempt, excluded or otherwise located within the City were identified by the full parcel database. Every property that was not labeled as excluded was apportioned one Tier 1 unit for the property's parcel benefit.

2. Within the Property Appraiser's database, the fields labeled Building Value and Extra Feature Value were added together to arrive at the total Structure Value. This value was divided by the structure value EBU amount of \$5,000 to calculate the Tier 2 units.

Table 5 below presents the benefit cost pools and their corresponding assessment unit types:

Table 5

<b>Assessment Rate Class</b>	<b>Unit Type</b>
Tier 1 - Response Readiness	Per Parcel
Tier 2 - Structure Loss Protection	Per Value EBU <sup>(1)</sup>

<sup>(1)</sup> Structure Value EBU (Equivalent Benefit Unit) is represented as every \$5,000 of structure value

### 3.4.2 IDENTIFIED ASSESSMENT UNITS

Following the assumptions and data points listed within this section, we have identified the following unit counts per benefit cost pool in Table 6 below that will be used to divide the costs allocated to each benefit cost pool for the Assessment Rate calculations:

Table 6

<b>Assessment Rate Class</b>	<b>Units</b>	<b>Unit Type</b>
Tier 1 - Response Readiness	16,215	Parcels
Tier 2 - Structure Loss Protection	663,154	Value EBUs

### 3.4.3 FULL COST RECOVERY RATE CALCULATION

To calculate the full cost recovery FY 2018 Fire Protection Assessments we utilized the apportioned costs and total units per property classification as identified in the previous sub-sections of this report. The amount of assessable costs allocable to each benefit cost pool was divided by the number of assessment units identified in each benefit cost pool to compute the Fire Protection Assessment as follows:

1. Tier 1 - Response Readiness Availability Benefit Cost Pool

All parcels in the City benefit equally from the availability of fire protection service that the City provides on call, without discrimination as to property class, on a 24 hours a day, seven days a week, year-round basis. These benefits include 1) availability of immediate response to fire, (2) first responder medical aid to protect the life and safety of occupants, 3) containment of liability for emergency incidents on the subject parcels and the spread of fires to other property, 4) enhanced property value, and 5) enhanced marketability of and/or ability to develop property. Therefore, it is appropriate to apportion the costs in this cost pool equally per parcel as calculated in Table 7 below.

Table 7

#### Tier 1 Rate Calculation

Tier 1 Allocation of Costs:	\$	3,045,773
Total Assessable Parcels:		16,215
<b>Tier 1 Rate per Parcel:</b>	<b>\$</b>	<b>187.84</b>

## 2. Tier 1 - Response Readiness Availability Benefit Cost Pool

In addition to the benefits that improved properties realize from Tier 1 benefits, improved parcels also benefit from protection from the loss of the value of structures on the property due to fire by virtue of, a) the ability to obtain fire insurance and to obtain that insurance at attractive rates because of the availability of fire protection service, and b) protection from loss provided by the availability of fire suppression service provided by the City,

The actual value protected is the investment in the structures or the avoidance of the cost of replacing the structures on the property in the case of fire, either through insurance or by the availability of fire suppression services provided by the City. The actual investment or replacement cost of the structures on the parcels in the City is not readily available. However, the structure cost values in the Property Appraiser's data base are readily available and they are the best data that is reasonably available as a surrogate representation of the relative investment or replacement cost value of structures for each parcel in the City as compared to the investment or replacement cost value of structures on other parcels in the City. Therefore, it is appropriate to apportion the costs in this cost pool based upon the relative cost value of structures on improved parcels as contained in the Building Cost Value and Building Extra Features data fields from the Property Appraiser's data base.

However, because structure cost value is not a precise, dollar for dollar surrogate for the investment or replacement cost of structures on parcels in the City, this benefit of protection from the loss of structures does not materially increase with every dollar of increase in structure value. Rather, it increases over a larger order of magnitude of increases in structure cost value. Therefore, we have determined that a reasonable Equivalent Benefit Unit (EBU) for this benefit cost pool that recognizes the relative cost value of structures on parcels as a surrogate for investment or replacement cost of those structures is \$5,000 increments of structure cost value (rounded down to the nearest \$5,000) , which results in a Tier 2 rate per EBU as calculated in Table 8 below.

Table 8

**Tier 2 Rate Calculation**

Tier 2 Allocation of Costs:	\$ 6,383,865
Total Assessable Parcels:	663,154
<b>Tier 1 Rate per Parcel:</b>	<b>\$ 9.63</b>

Table 9 below presents the calculated FY 2018 Fire Protection Assessment Rates at full (100%) cost recovery:

Table 9 - Calculation of FY 2018 Rates at 100% Cost Recovery

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation	Allocated Units	Unit Type	FY 2018 100% Recovery Assessment
Tier 1 - Response Readiness	32.3%	\$ 3,045,773	16,215	Parcels	\$ 187.84
Tier 2 - Structure Loss Protection	67.7%	\$ 6,383,865	663,154	Value EBUs	\$ 9.63
<b>Total</b>	<b>100.0%</b>	<b>\$ 9,429,638</b>			

**3.4.4 PARTIAL COST RECOVERY RATE CALCULATION**

In order to provide the City with multiple options of program financing, we have calculated the assessment rates and estimated revenues at various cost recovery levels. Tables 10-12 below present the calculated rates and estimated revenues at 75%, 50% and 25% cost recovery levels, respectively.

Table 10 – Calculation of FY 2018 Rates at 75% Cost Recovery

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation	Allocated Units	Unit Type	FY 2018 75% Recovery Assessment
Tier 1 - Response Readiness	32.3%	\$ 2,284,330	16,215	Parcels	\$ 140.88
Tier 2 - Structure Loss Protection	67.7%	\$ 4,787,899	663,154	Value EBU's	\$ 7.22
<b>Total</b>	<b>100.0%</b>	<b>\$ 7,072,228</b>			

Table 11 – Calculation of FY 2018 Rates at 50% Cost Recovery

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation	Allocated Units	Unit Type	FY 2018 50% Recovery Assessment
Tier 1 - Response Readiness	32.3%	\$ 1,522,886	16,215	Parcels	\$ 93.92
Tier 2 - Structure Loss Protection	67.7%	\$ 3,191,932	663,154	Value EBU's	\$ 4.81
<b>Total</b>	<b>100.0%</b>	<b>\$ 4,714,819</b>			

Table 12 – Calculation of FY 2018 Rates at 25% Cost Recovery

Assessment Rate Class	% Allocation	FY 2018 NRR \$ Allocation	Allocated Units	Unit Type	FY 2018 25% Recovery Assessment
Tier 1 - Response Readiness	32.3%	\$ 761,443	16,215	Parcels	\$ 46.96
Tier 2 - Structure Loss Protection	67.7%	\$ 1,595,966	663,154	Value EBU's	\$ 2.41
<b>Total</b>	<b>100.0%</b>	<b>\$ 2,357,409</b>			

### 3.4.5 ESTIMATED NET REVENUES

While the full cost FY 2018 Net Revenue Requirement is apportioned to all non-excluded properties, exempted property is included in the apportionment but cannot be billed/assessed. In addition, certain costs are born by the assessment itself such as the First Class mailing requirements in the first assessment year, 2% cost for Property Appraiser expense, 2% costs for Tax Collector expenses, and a 4% estimation for early payment discount and non-collections. Table 13 below presents the estimated net billed assessment revenue for each scenario, less exemptions and assessment costs at various cost recovery levels. Schedule 3 of Appendix A presents the assessment and revenue calculations in 5% cost recovery increments to provide the City with an array of options for revenue and rate targets.

Table 13

**Revenue Estimates at 25% Cost Recovery Increments**

<b>% Cost Recovery</b>	<b>100%</b>	<b>75%</b>	<b>50%</b>	<b>25%</b>
<b>Net Revenue Estimation</b>				
Allocated Assessment	\$ 9,429,638	\$ 7,072,228	\$ 4,714,819	\$ 2,357,409
Less: Shortfall for Exempted Properties	\$ (251,858)	\$ (188,893)	\$ (125,929)	\$ (62,964)
Net Billed Assessment:	\$ 9,177,780	\$ 6,883,335	\$ 4,588,890	\$ 2,294,445
Less: Allowance for Early Payment Discount	\$ (367,000)	\$ (275,000)	\$ (184,000)	\$ (92,000)
Less: Tax Collector Expense	\$ (184,000)	\$ (138,000)	\$ (92,000)	\$ (46,000)
Less: Property Appraisers Expense	\$ (184,000)	\$ (138,000)	\$ (92,000)	\$ (46,000)
Less: Notice of Hearing - Mailing Costs	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (11,000)
<b>FY 2018 Net Estimated Revenue</b>	<b>\$ 8,432,000</b>	<b>\$ 6,321,000</b>	<b>\$ 4,210,000</b>	<b>\$ 2,099,000</b>
<b>Tier 1 Rate per Parcel</b>	<b>\$ 187.84</b>	<b>\$ 140.88</b>	<b>\$ 93.92</b>	<b>\$ 46.96</b>
<b>Tier 2 Rate per Structure EBU</b>	<b>\$ 9.63</b>	<b>\$ 7.22</b>	<b>\$ 4.81</b>	<b>\$ 2.41</b>

**3.4.6 MAXIMUM ASSESSMENT RATES**

The City may adopt a continuing assessment for future years that can be designed to maintain adopted cost recovery levels, with the actual annual adjustments to be determined by the City Council based upon need as determined by updating the financial management plan in subsequent years. If the City wishes to adopt a maximum Assessment Rate at the time of adoption of this Study, we have identified the maximum rate based upon the five-year projection.

Using the Net Revenue Requirement of the maximum year (FY 2022), the Maximum Assessment Rates at full cost recovery for the projection period are presented in Table 14 below.

Table 14

<b>Assessment Rate Class</b>	<b>% Allocation</b>	<b>FY 2018 NRR \$ Allocation</b>	<b>Allocated Units</b>	<b>Unit Type</b>	<b>FY 2022 100% Recovery Assessment</b>
Tier 1 - Response Readiness	32.3%	\$ 3,114,311	16,215	Parcels	\$ 192.06
Tier 2 - Structure Loss Protection	67.7%	\$ 6,527,518	663,154	Value EBUs	\$ 9.84
<b>Total</b>	<b>100.0%</b>	<b>\$ 9,641,828</b>			

### 3.4.7 PROPERTY IMPACT ANALYSIS

Based upon the above referenced recommended assessment rates the following Table 15 presents a summary of the impact for representative types of parcels:

Table 15 – Property Impact Analysis at 100% Cost Recovery Rates

Parcel Type	Structure Value	Tier 1 Units	Tier 2 Units	Tier 1 Rate	Tier 2 Rate	Calculated Annual Assessment	Effective Monthly Assessment
Single Family Home - Low Value	\$100,000	1	20	\$187.84	\$9.63	\$380.44	\$31.70
Single Family Home - Average Value	\$190,000	1	38	\$187.84	\$9.63	\$553.78	\$46.15
Single Family Home - High Value	\$250,000	1	50	\$187.84	\$9.63	\$669.34	\$55.78
Single Mobile Home	\$80,000	1	16	\$187.84	\$9.63	\$341.92	\$28.49
Office/1-Story Single Tenant	\$150,000	1	30	\$187.84	\$9.63	\$476.74	\$39.73
Restaurant	\$920,000	1	184	\$187.84	\$9.63	\$1,959.76	\$163.31
Retail/Office	\$3,290,000	1	658	\$187.84	\$9.63	\$6,524.38	\$543.70
Grocery Store	\$8,260,000	1	1,652	\$187.84	\$9.63	\$16,096.60	\$1,341.38
Service Club	\$570,000	1	114	\$187.84	\$9.63	\$1,285.66	\$107.14
Yacht Club	\$2,190,000	1	438	\$187.84	\$9.63	\$4,405.78	\$367.15
Assisted Living Facility	\$2,690,000	1	538	\$187.84	\$9.63	\$5,368.78	\$447.40
Assisted Living Facility (Large)	\$27,770,000	1	5,554	\$187.84	\$9.63	\$53,672.86	\$4,472.74
Church	\$1,190,000	1	238	\$187.84	\$9.63	\$2,479.78	\$206.65
Vacant Parcel	\$0	1	0	\$187.84	\$9.63	\$187.84	\$15.65

The City Council has contemplated the assessment at 50% cost recovery in assessment workshops prior to the adoption hearings. As such, we have prepared the property impact tables at 50% cost recovery in Table 16 below:

Table 16 – Property Impact Analysis at 50% Cost Recovery Rates

Parcel Type	Structure Value	Tier 1 Units	Tier 2 Units	Tier 1 Rate	Tier 2 Rate	Calculated Annual Assessment	Effective Monthly Assessment
Single Family Home - Low Value	\$100,000	1	20	\$93.92	\$4.81	\$190.12	\$15.84
Single Family Home - Average Value	\$190,000	1	38	\$93.92	\$4.81	\$276.70	\$23.06
Single Family Home - High Value	\$250,000	1	50	\$93.92	\$4.81	\$334.42	\$27.87
Single Mobile Home	\$80,000	1	16	\$93.92	\$4.81	\$170.88	\$14.24
Office/1-Story Single Tenant	\$150,000	1	30	\$93.92	\$4.81	\$238.22	\$19.85
Restaurant	\$920,000	1	184	\$93.92	\$4.81	\$978.96	\$81.58
Retail/Office	\$3,290,000	1	658	\$93.92	\$4.81	\$3,258.90	\$271.58
Grocery Store	\$8,260,000	1	1,652	\$93.92	\$4.81	\$8,040.04	\$670.00
Service Club	\$570,000	1	114	\$93.92	\$4.81	\$642.26	\$53.52
Yacht Club	\$2,190,000	1	438	\$93.92	\$4.81	\$2,200.70	\$183.39
Assisted Living Facility	\$2,690,000	1	538	\$93.92	\$4.81	\$2,681.70	\$223.48
Assisted Living Facility (Large)	\$27,770,000	1	5,554	\$93.92	\$4.81	\$26,808.66	\$2,234.06
Church	\$1,190,000	1	238	\$93.92	\$4.81	\$1,238.70	\$103.23
Vacant Parcel	\$0	1	0	\$93.92	\$4.81	\$93.92	\$7.83



## Section 4. SUMMARY OF RECOMMENDATIONS

### 4.1.1 FINDINGS OF BENEFIT SUMMARY

A properly developed cost apportionment methodology for Fire Protection Assessments will result in assessments that are proportional to the special benefit received from fire protection service provided by the City. Based upon the foregoing analysis and discussion presented in this report, we present the following summary of the finding of benefits:

**Tier 1 Benefit - Response Readiness Availability of Service** – Every parcel receives the benefit of the availability of the fire protection service provided by the City, without discrimination relative to location, property class, size or any other factors on a 24 hour a day, seven days a week, year-round basis.

**Tier 2 Benefit - Protection from Loss of the Value of Structures** – All improved properties with structures on them receive an additional benefit of protection from the loss of those structures due to fire as follows:

- Maintenance of Minimum Cost of Insurance – By providing a favorable ISO rating, the City provides the property owner with the ability to obtain fire insurance at favorable rates.
- Benefit if Not Insured - If not insured, properties owners have the assurance that they are protected from actual economic loss of structures on their property by the City's maintenance of fire protection resources that, if needed, can respond within reasonably short response times to provide substantial fire suppression to limit the amount of loss of structures that a fire could cause.

Furthermore:

**Apportionment to Benefit Cost Pools** - The annual revenue requirement for the Fire Protection Assessment is appropriately allocated 32.3% to Response Readiness Benefit (Tier 1) and 67.7% to Protection from Loss of Structures Benefit (Tier 2) based upon the proportion of the revenue requirement associated with the proportional value of land and structures within the City limits.

## Apportionment of Benefit Cost Pools to Parcels

- Tier 1 - All parcels in the City, un-improved and improved, benefit equally per parcel from the Tier 1 - Response Readiness Availability Benefit. Therefore, the Tier 1 Benefit Cost Pool is appropriately apportioned equally to all parcels on a per parcel basis.
- Tier 2 - Improved parcels in the City benefit from the Tier 2 - Protection from Loss of Structures Benefit in proportion to the value of the structure(s) on the parcel relative to the value of the structures on other parcels in increments of \$5,000 of structure value. Therefore, the Tier 2 Benefit Cost Pool is appropriately apportioned to improved parcels in the City in proportion to the value of the structure(s) on the parcels in increments of \$5,000 dollars of structure value (rounded down to the nearest \$5,000).

A summary of benefits conferred by benefit tier cost pool includes:

- Tier 1 – Applies to all parcels, improved and un-improved. The special benefits provided to all parcels by the response readiness availability of Fire Protection Service provided by the City include:
  - Availability of immediate response to fire,
  - First responder medical aid to protect the life and safety of occupants,
  - Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
  - Enhanced property value, and
  - Enhanced marketability of and/or ability to develop property.
- Tier 2 – Applies only to improved parcels. In addition to the special benefits that are conferred upon all parcels in the City by the Tier 1 response readiness availability benefit, the following additional benefits are conferred upon improved parcels:
  - Protection from the loss of the value of structures on the property due to fire by virtue of:
  - The ability to obtain fire insurance and to obtain that insurance at attractive rates because of the availability of fire protection service, and

- o Protection of loss provided by the availability of fire suppression service from the City to respond to a call and to suppress the fire.

#### 4.1.2 SUMMARY OF RECCOMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. We recommend the Assessment Rates presented herein to be adopted by the City for FY 2018 at or below the full cost recovery calculation as shown in Table 17 below:

Table 17 – FY 2018 100% Cost Recovery Rates

Assessment Rate Class	Property Type	Unit Type	FY 2018 100% Recovery Assessment	
Tier 1 - Response Readiness	All property Improved or Vacant	per Parcel	\$	187.84
Tier 2 - Structure Loss Protection	Improved property only	per Structure EBU*	\$	9.63

\*EBU is the Tier 2 Equivalent Benefit Unit, representing \$5,000 of Structure Value

3. In order to provide the City the ability to adjust the adopted Assessment Rates to fund 100% of future Fire Protection costs, we recommend the City adopt the maximum projected rates at the time of the FY 2018 rate adoption.
4. We recommend the assessment calculations are updated approximately every five years to keep pace with ongoing changes in costs and property demographics.

**DISCLAIMER**

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*Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.*

## **Section 5. APPENDIX A**

Schedule 1	Projection of Fire Protection Operating Budget
Schedule 2	Fire Protection Capital Improvement Program
Schedule 3	Assessment and Revenue Calculations at 5% Increments of Cost Recovery

## Schedule 1 - Projection of Fire Rescue Expenses

## Appendix A

	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Cost Escalation Factor <sup>(1)</sup>
<b>Personnel Services</b>						
522.12-00 - Regular Salaries & Wages	\$ 3,194,215	\$ 3,284,390	\$ 3,365,322	\$ 3,436,867	\$ 3,393,393	N/A
522.21-00 - FICA	\$ 262,974	\$ 251,256	\$ 257,447	\$ 262,920	\$ 259,595	N/A
522.22-00 - Retirement Contributions	\$ 2,931,284	\$ 2,719,478	\$ 2,829,322	\$ 2,897,385	\$ 2,811,076	N/A
522.14-00 - Overtime	\$ 115,000	\$ 118,278	\$ 121,193	\$ 123,769	\$ 122,204	N/A
522.15-00 - Special Pay	\$ 128,372	\$ 132,032	\$ 135,285	\$ 138,161	\$ 136,413	N/A
522.23-00 - Life And Health Insurance	\$ 732,809	\$ 753,700	\$ 772,272	\$ 788,690	\$ 778,714	N/A
522.24-00 - Workers' Compensation	\$ 132,718	\$ 136,502	\$ 139,865	\$ 142,839	\$ 141,032	N/A
<b>Subtotal Personnel Services</b>	<b>\$ 7,497,372</b>	<b>\$ 7,395,635</b>	<b>\$ 7,620,706</b>	<b>\$ 7,790,631</b>	<b>\$ 7,642,426</b>	
<b>Operations &amp; Maintenance</b>						
522.31-00 - Professional Services	\$ 59,878	\$ 61,195	\$ 62,542	\$ 63,918	\$ 65,324	2.2%
522.34-00 - Other Contractual Service	\$ 22,290	\$ 22,780	\$ 23,282	\$ 23,794	\$ 24,317	2.2%
522.40-00 - Travel And Training	\$ 20,400	\$ 20,849	\$ 21,307	\$ 21,776	\$ 22,255	2.2%
522.41-00 - Communication Services	\$ 12,600	\$ 12,877	\$ 13,160	\$ 13,450	\$ 13,746	2.2%
522.43-00 - Utility Services	\$ 52,000	\$ 53,144	\$ 54,313	\$ 55,508	\$ 56,729	2.2%
522.44-00 - Rentals And Leases	\$ 2,600	\$ 2,657	\$ 2,716	\$ 2,775	\$ 2,836	2.2%
522.46-00 - Repair & Maintenance Svcs	\$ 50,000	\$ 51,100	\$ 52,224	\$ 53,373	\$ 54,547	2.2%
522.46-37 - Repair & Maint / Fleet Maint- Labor	\$ 48,600	\$ 49,669	\$ 50,762	\$ 51,879	\$ 53,020	2.2%
522.46-38 - Repair & Maint / Fleet Maint- Parts	\$ 20,500	\$ 20,951	\$ 21,412	\$ 21,883	\$ 22,364	2.2%
522.46-39 - Repair & Maint / Fleet Maint- Other	\$ 50,200	\$ 51,304	\$ 52,433	\$ 53,587	\$ 54,766	2.2%
522.48-00 - Promotional Activities	\$ 2,300	\$ 2,351	\$ 2,402	\$ 2,455	\$ 2,509	2.2%
522.51-00 - Office Supplies	\$ 16,700	\$ 17,067	\$ 17,443	\$ 17,827	\$ 18,219	2.2%
522.52-00 - Operating Supplies	\$ 143,589	\$ 146,748	\$ 149,976	\$ 153,276	\$ 156,648	2.2%
522.52-08 - Operating Supplies / Grants	\$ 2,000	\$ 2,044	\$ 2,089	\$ 2,135	\$ 2,182	2.2%
522.52-35 - Operating Supplies / Gasoline	\$ 39,500	\$ 40,369	\$ 41,257	\$ 42,165	\$ 43,092	2.2%
522.54-00 - Books, Pubs, Subs, Member	\$ 6,988	\$ 7,142	\$ 7,299	\$ 7,459	\$ 7,624	2.2%
522.64-00 - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	2.2%
522.64-08 - Machinery & Equipment / Grants	\$ -	\$ -	\$ -	\$ -	\$ -	2.2%
<b>Subtotal Operations &amp; Maintenance</b>	<b>\$ 550,145</b>	<b>\$ 562,248</b>	<b>\$ 574,618</b>	<b>\$ 587,259</b>	<b>\$ 600,179</b>	
<b>Non-Recurring Operating Costs</b>						
Replace 21 Sets of Bunker Gear	\$ -	\$ -	\$ 55,319	\$ -	\$ -	N/A
Temporary Housing for Station 1 Rebuild	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Replace MDT Computer	\$ -	\$ 36,954	\$ -	\$ -	\$ -	N/A
Replace 22 AED's	\$ -	\$ -	\$ 57,954	\$ -	\$ -	N/A
Replace All Station Recliners	\$ -	\$ -	\$ -	\$ 11,898	\$ -	N/A
Replace Station Mattresses	\$ -	\$ -	\$ -	\$ -	\$ 11,103	N/A
Replace Station 3 Generator	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Non-Recurring Operating Costs</b>	<b>\$ -</b>	<b>\$ 36,954</b>	<b>\$ 113,273</b>	<b>\$ 11,898</b>	<b>\$ 11,103</b>	
<b>TOTAL FIRE RESCUE EXPENSES</b>	<b>\$ 8,047,517</b>	<b>\$ 7,994,837</b>	<b>\$ 8,308,597</b>	<b>\$ 8,389,788</b>	<b>\$ 8,253,708</b>	

<sup>(1)</sup> Personnel services costs were projected in accordance with internal calculations provided by Staff in the file titled "Draft VFD - PP Salary Plan 10 year Schedule as of 030917". All other costs were escalated by applying the projection for General Inflation provided by the Congressional Budget Office.

**Schedule 2 - Projected of Capital Improvement Program****Appendix A**

<b>Project Description</b>	<b>Funding</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Replace Fire Apparatus	Cash Funded	\$ 554,359	\$ 573,762	\$ -	\$ 614,628	\$ -
Replace 800 mhz Radios	Cash Funded	\$ 293,000	\$ -	\$ -	\$ -	\$ -
Station 2 Remodel	Cash Funded	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Station 3 Remodel	Cash Funded	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Replace Fire Command Vehicle	Cash Funded	\$ 37,493	\$ -	\$ -	\$ 41,569	\$ -
Replace Fire Inspector Vehicle	Cash Funded	\$ 25,363	\$ -	\$ -	\$ -	\$ -
Replace Fire Command Equipment	Cash Funded	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ -
Replace Marine Fire Pump	Cash Funded	\$ -	\$ 17,000	\$ -	\$ -	\$ -
Replace SCBA Equipment	Cash Funded	\$ -	\$ -	\$ 257,000	\$ -	\$ -
Replace 5 Thermal Imaging Cameras	Cash Funded	\$ -	\$ -	\$ 42,000	\$ -	\$ -
Replace 6 AC Units at Station 3	Cash Funded	\$ -	\$ -	\$ 42,000	\$ -	\$ -
Replace Cascade Filling Station	Cash Funded	\$ -	\$ -	\$ 54,000	\$ -	\$ -
Replace Support Services Vehicle	Cash Funded	\$ -	\$ -	\$ 57,376	\$ -	\$ -
Replace Marine Electronics	Cash Funded	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Replace 3 Ice Machines	Cash Funded	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>Total Capital Projects</b>		<b>\$ 1,039,215</b>	<b>\$ 590,762</b>	<b>\$ 477,376</b>	<b>\$ 665,197</b>	<b>\$ 15,000</b>
<b>Fleet Replacement Program</b>	<b>Funding</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>EMERGENCY RESPONSE UNITS</b>						
Pierce - Velocity Aerial	Cash Funded	\$ 101,273	\$ 101,273	\$ 101,273	\$ 101,273	\$ 101,273
Pierce Saber	Cash Funded	\$ -	\$ 61,916	\$ 61,916	\$ 61,916	\$ 61,916
Pierce Contender	Cash Funded	\$ 57,756	\$ 57,756	\$ 57,756	\$ 57,756	\$ 57,756
Pierce Contender	Cash Funded	\$ 38,251	\$ 38,251	\$ 64,083	\$ 64,083	\$ 64,083
Pierce Contender	Cash Funded	\$ 40,975	\$ 40,975	\$ 40,975	\$ 40,975	\$ 68,648
Ford F-350 P/U	Cash Funded	\$ 3,825	\$ 3,825	\$ 3,825	\$ 6,408	\$ 6,408
Boston Whaler *	Cash Funded	\$ 22,836	\$ 22,836	\$ 22,836	\$ 22,836	\$ 22,836
<b>ADMIN UNITS</b>						
Chevy Tahoe	Cash Funded	\$ 5,356	\$ 6,814	\$ 6,814	\$ 6,814	\$ 6,814
Ford Explorer	Cash Funded	\$ 3,817	\$ 3,817	\$ 3,817	\$ 3,817	\$ 3,817
Chevy Tahoe	Cash Funded	\$ 5,938	\$ 5,938	\$ 5,938	\$ 5,938	\$ 5,864
Ford F-150	Cash Funded	\$ 2,536	\$ -	\$ -	\$ -	\$ -
Prius	Cash Funded	\$ -	\$ 3,578	\$ 3,578	\$ 3,578	\$ 3,578
Prius	Cash Funded	\$ 3,578	\$ 3,578	\$ 3,578	\$ 3,578	\$ 3,578
Kawasaki Mule	Cash Funded	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467
<b>Total Fleet Replacement Program</b>		<b>\$ 289,151</b>	<b>\$ 353,567</b>	<b>\$ 379,400</b>	<b>\$ 381,983</b>	<b>\$ 409,581</b>

**Schedule 2 - Projected of Capital Improvement Program****Appendix A**

<b>Total Fire CIP by Funding Type</b>		<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Cash Funded	Cash Funded	\$ 1,328,366	\$ 944,329	\$ 856,776	\$ 1,047,180	\$ 424,581
Long Term Borrowing	Long Term Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fier CIP by Funding Type</b>		<b>\$ 1,328,366</b>	<b>\$ 944,329</b>	<b>\$ 856,776</b>	<b>\$ 1,047,180</b>	<b>\$ 424,581</b>

  

<b>Fire CIP Cash Flows (Capital Outlay)</b>		<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Cash Funded	Cash Funded	\$ 1,328,366	\$ 944,329	\$ 856,776	\$ 1,047,180	\$ 424,581
Long Term Borrowing	Long Term Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fire CIP Funding</b>		<b>\$ 1,328,366</b>	<b>\$ 944,329</b>	<b>\$ 856,776</b>	<b>\$ 1,047,180</b>	<b>\$ 424,581</b>

<b>5-Year Average Annual Capital Outlay:</b>	<b>\$ 920,246</b>
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(1) For the capital items identified to be funded through means of long-term borrowing, an interest rate of 4.5% and term of 20 years was assumed. Short-term borrowing was assumed to have a term of 10 years with an interest rate of 3%.



## Schedule 3 - Assessment and Revenue Calculations at 5% Increments of Cost Recovery

## Appendix A

Assessment Rate Calculation					Net Revenue Calculation							
% Cost Recovery	Allocated Assessment Costs	Tier 1 Rate per Parcel	Tier 2 Rate per Structure EBU	Average Single Family Home Assessment @ 38 EBUs	Allocated Assessment	Less: Shortfall for Exempted Properties	Net Billed Assessment	Less: 5% Allowance for Early Payment Discount	Less: 2% Tax Collector Expense	Less: 2% Property Appraisers Expense	Less: Notice of Hearing/Mailing Costs	FY 2018 Net Estimated Collected Revenue
100%	\$9,429,638	\$187.84	\$9.63	\$553.78	\$9,429,638	(\$251,858)	\$9,177,780	(\$367,000)	(\$184,000)	(\$184,000)	(\$11,000)	\$8,432,000
95%	\$8,958,156	\$178.44	\$9.15	\$526.14	\$8,958,156	(\$239,265)	\$8,718,891	(\$349,000)	(\$174,000)	(\$174,000)	(\$11,000)	\$8,011,000
90%	\$8,486,674	\$169.05	\$8.66	\$498.13	\$8,486,674	(\$226,672)	\$8,260,002	(\$330,000)	(\$165,000)	(\$165,000)	(\$11,000)	\$7,589,000
85%	\$8,015,192	\$159.66	\$8.18	\$470.50	\$8,015,192	(\$214,079)	\$7,801,113	(\$312,000)	(\$156,000)	(\$156,000)	(\$11,000)	\$7,166,000
80%	\$7,543,710	\$150.27	\$7.70	\$442.87	\$7,543,710	(\$201,486)	\$7,342,224	(\$294,000)	(\$147,000)	(\$147,000)	(\$11,000)	\$6,743,000
75%	\$7,072,228	\$140.88	\$7.22	\$415.24	\$7,072,228	(\$188,893)	\$6,883,335	(\$275,000)	(\$138,000)	(\$138,000)	(\$11,000)	\$6,321,000
70%	\$6,600,746	\$131.49	\$6.74	\$387.61	\$6,600,746	(\$176,300)	\$6,424,446	(\$257,000)	(\$128,000)	(\$128,000)	(\$11,000)	\$5,900,000
65%	\$6,129,264	\$122.09	\$6.26	\$359.97	\$6,129,264	(\$163,707)	\$5,965,557	(\$239,000)	(\$119,000)	(\$119,000)	(\$11,000)	\$5,478,000
60%	\$5,657,783	\$112.70	\$5.78	\$332.34	\$5,657,783	(\$151,115)	\$5,506,668	(\$220,000)	(\$110,000)	(\$110,000)	(\$11,000)	\$5,056,000
55%	\$5,186,301	\$103.31	\$5.29	\$304.33	\$5,186,301	(\$138,522)	\$5,047,779	(\$202,000)	(\$101,000)	(\$101,000)	(\$11,000)	\$4,633,000
50%	\$4,714,819	\$93.92	\$4.81	\$276.70	\$4,714,819	(\$125,929)	\$4,588,890	(\$184,000)	(\$92,000)	(\$92,000)	(\$11,000)	\$4,210,000
45%	\$4,243,337	\$84.53	\$4.33	\$249.07	\$4,243,337	(\$113,336)	\$4,130,001	(\$165,000)	(\$83,000)	(\$83,000)	(\$11,000)	\$3,788,000
40%	\$3,771,855	\$75.13	\$3.85	\$221.43	\$3,771,855	(\$100,743)	\$3,671,112	(\$147,000)	(\$73,000)	(\$73,000)	(\$11,000)	\$3,367,000
35%	\$3,300,373	\$65.74	\$3.37	\$193.80	\$3,300,373	(\$88,150)	\$3,212,223	(\$128,000)	(\$64,000)	(\$64,000)	(\$11,000)	\$2,945,000
30%	\$2,828,891	\$56.35	\$2.89	\$166.17	\$2,828,891	(\$75,557)	\$2,753,334	(\$110,000)	(\$55,000)	(\$55,000)	(\$11,000)	\$2,522,000
25%	\$2,357,409	\$46.96	\$2.41	\$138.54	\$2,357,409	(\$62,964)	\$2,294,445	(\$92,000)	(\$46,000)	(\$46,000)	(\$11,000)	\$2,099,000
20%	\$1,885,928	\$37.57	\$1.93	\$110.91	\$1,885,928	(\$50,372)	\$1,835,556	(\$73,000)	(\$37,000)	(\$37,000)	(\$11,000)	\$1,678,000
15%	\$1,414,446	\$28.18	\$1.44	\$82.90	\$1,414,446	(\$37,779)	\$1,376,667	(\$55,000)	(\$28,000)	(\$28,000)	(\$11,000)	\$1,255,000
10%	\$942,964	\$18.78	\$0.96	\$55.26	\$942,964	(\$25,186)	\$917,778	(\$37,000)	(\$18,000)	(\$18,000)	(\$11,000)	\$834,000
5%	\$471,482	\$9.39	\$0.48	\$27.63	\$471,482	(\$12,593)	\$458,889	(\$18,000)	(\$9,000)	(\$9,000)	(\$11,000)	\$412,000

## Section 6. APPENDIX B

Schedule 1      Property Use Code List

Schedule 2      Exemption Codes

## Schedule 1 - Property Use Code List

## Appendix B

Property Use Code	Description	Assessment Class	Parcel Count
0000	Residential vacant site	Vacant	379
0001	Res-New Construction Not Substantially Complete	Residential	97
0004	Vacant Condo Lot/Unbuilt Unit	Residential	54
0010	Vacant Multi-family	Residential	4
0100	Single Family Detached	Residential	6,168
0101	Single Family Attached - End Unit	Residential	369
0102	Single Family Attached - Inside Unit	Residential	2
010X	Single Family & Other Bldg	Residential	30
0200	Manufactured 1-Fam Res	Residential	932
0310	Multi-family 10 - 19 units	Residential	7
0320	Multi-family 20 - 49 units	Residential	4
032X	Multi-family 20 - 49 units - mixed use	Residential	1
0350	Multi-family 50 - 99 units	Residential	4
0390	Multi-family 100 or more units	Residential	1
0401	CONDO - Det Single Family	Residential	372
0402	CONDO - Duplex or Villa	Residential	210
0403	CONDO - Low-Rise 2-3 Stories	Residential	3,993
0404	CONDO - Mid-Rise 4-6 Stories	Residential	481
0405	CONDO - Hi-Rise 7+ Stories	Residential	906
0407	CONDO - Row House	Residential	661
0408	CONDO - Cluster Villa	Residential	136
0502	CO-OP - Duplex or Villa	Residential	2
0503	CO-OP - Low-Rise 2-3 Stories	Residential	52
0507	CO-OP - Row House	Residential	78
060X	CCRC -Retirement Homes - Independent Living mixed use	Residential	2
0700	Misc. Res - no living unit	Residential	6
0704	Misc. Condo - no living unit	Residential	15
0810	Multiple Single Fam Dwellings	Residential	35
081X	Multiple Single Fam Mixed	Residential	2
0820	2-Family Dwelling	Residential	76
082X	2-Family & Other Bldg	Residential	8
082Y	Multiple 2 Family Bldgs	Residential	3
0830	3-Family Dwelling	Residential	6
083X	3 Family & Other Bldg	Residential	3
0840	4-Family Bldg	Residential	7
084X	4-Family & Other Bldg	Residential	1
0890	Multi-family apts 5-9 units	Residential	17
1000	Vacant commercial land	Vacant	48
1100	Store -one story	Commercial	30
1104	Retail condo unit	Commercial	31
110X	Store-1 story - mixed use	Commercial	4
1110	Strip store-1 story < 10,000 sf	Commercial	31
111X	Strip store-1 story < 10,000 sf mixed use	Commercial	3
1120	Strip store-1 story/=>10,000 and <30,000 sf	Commercial	3
112X	Strip store-1 story/=>10,000 and <30,000 sf mixed use	Commercial	1
1130	Store-1/story/ convenience-without gas	Commercial	2
1140	Store-1/story/ convenience-with gas	Commercial	2
114X	Store-1/story/convenience-with gas - mixed use	Commercial	4
1150	Store-1 story freestanding w/drivethrough	Commercial	4
1600	Community shopping ctr/100k-450k sf/suprmkt-dept store	Commercial	3
1620	Community neighborhood ctr/30k-100k sf	Commercial	4
1630	Community multi story ctr/single tenant	Commercial	3
163X	Community multi story ctr/single tenant/mixed use	Commercial	9
1640	Community multi story strip store <10,000 sf	Commercial	2
164X	Community multi story strip store <10,000 sf mixed use	Commercial	11
165X	Community multi story strip ctr=>10,000 sf mixed use	Commercial	3
1700	Office - 1 story/single tenant <10,000 sf	Commercial	35
170X	Office - 1 story/single tenant <10,000 sf mixed use	Commercial	1
1710	Office - 1 story/single tenant =>10,000 sf	Commercial	1
1720	Office - 1 story/multi tenant <10,000 sf	Commercial	14
172X	Office - 1 story/multi tenant <10,000 sf - mixed use	Commercial	2
1730	Office - 1 story/multi tenant =>10,000 sf	Commercial	4
1800	Office /multi story-1 tenant <10,000	Commercial	6
1804	Office condo unit	Commercial	39
180X	Office /multi story-1 tenant <10,000 sf mixed use	Commercial	1
1810	Office /multi story=>2 tenants <10,000 sf	Commercial	4

## Schedule 1 - Property Use Code List

## Appendix B

Property Use Code	Description	Assessment Class	Parcel Count
181X	Office /multi story=>2 tenants <10,000 sf mixed use	Commercial	1
1820	Office /multi story-1 tenant=>10,000 sf	Commercial	2
1830	Office /multi story=>2 tenants=>10,000 sf	Commercial	2
183X	Office /multi story=>2 tenants=>10,000 sf mixed use	Commercial	6
1904	Medical office condo unit	Commercial	44
1910	Medical profess/1 story-1 tenant <10,000 sf	Commercial	29
1920	Medical profess/1 story-multi tenant <10,000 sf	Commercial	9
192X	Medical profess/1 sty-multi tenant <10,000 sf mixed use	Commercial	1
193X	Medical profess/1 story-single or multi tenant>10k-mixed use	Commercial	1
1940	Medical profess/multi story-single or multi tenant	Commercial	6
194X	Medical profess/multi story-single or multi tenant-mixed use	Commercial	2
1950	Medical, veterinary-related	Commercial	1
1973	Medical, surgery center	Commercial	2
2000	Airport-private or commercial	Commercial	1
2020	Boat Basin	Commercial	1
2040	Marina	Commercial	2
2100	Restaurant -Full service	Commercial	17
2104	Restaurant condominium	Commercial	1
210X	Restaurant -Full service - mixed use	Commercial	6
2210	Restaurant - quick service with drive-through window	Commercial	7
2220	Restaurant- quick service without drive thru window	Commercial	1
2300	Financial institutions (Banks, S&L, Mtg co, Credit svcs)	Commercial	2
230X	Financial institutions mixed use	Commercial	4
2350	Financial institutions (Retail w/drive-through)	Commercial	9
2500	Repair service shops/nonauto	Commercial	2
2520	Drycleaner	Commercial	1
2630	Car wash - Full service	Commercial	2
2700	Auto sales (new)	Commercial	1
2710	Auto sales (used)	Commercial	1
2720	Auto repair/svc & body shps/garage	Commercial	16
272X	Auto repair/svc & body shps/garage mixed use	Commercial	4
2770	Auto rental	Commercial	1
2780	Marine equipment/sales and service	Commercial	5
2800	Parking lots (commercial or patron)	Commercial	4
2810	Use In Transition	Commercial	6
2811	Retail parking	Commercial	2
2816	Shopping center parking	Commercial	1
2817	Office single story parking	Commercial	2
2819	Medical professional office parking	Commercial	1
2821	Full service restaurant parking	Commercial	3
2827	Automotive/vehicular sales/svc extended use	Commercial	1
2840	Industrial Use In Transition	Commercial	1
2841	Light industrial manufacturing extended use	Commercial	1
2847	Mineral/gravel process extended use	Commercial	4
2848	Warehouse extended use	Commercial	1
2860	Manufactured Home Sites as TPP	Commercial	3
2871	Church parking and extended use	Commercial	2
2873	Private hospital parking	Commercial	2
2877	Service/Other club parking & extended use	Commercial	2
2886	County parking restricted	Commercial	1
3820	Golf course/semi-private	Commercial	3
3830	Golf course/daily-fee	Commercial	1
3850	Golf course/executive	Commercial	1
3910	Hotels/motels/lodging (1-40 units)	Commercial	4
391X	Hotels/motels/lodging (1-40 units) - mixed use	Commercial	4
3940	Hotels/motels/lodging (41 or more units)	Commercial	4
4000	Vacant industrial land	Vacant	31
4100	Manufacturing - light	Industrial/Warehouse	30
410X	Manufacturing - light - mixed use	Industrial/Warehouse	1
4110	Manufacturing/engineering or scientific	Industrial/Warehouse	1
4700	Mineral and gravel processing/cement plant	Industrial/Warehouse	8
4800	Warehouse	Industrial/Warehouse	16
4804	Industrial condo unit	Industrial/Warehouse	150
480X	Warehouse - mixed use	Industrial/Warehouse	5
4810	Warehouse and sales	Industrial/Warehouse	7
481X	Warehouse and sales - mixed use	Industrial/Warehouse	4

## Schedule 1 - Property Use Code List

## Appendix B

Property Use Code	Description	Assessment Class	Parcel Count
4820	Warehouse and office	Industrial/Warehouse	34
482X	Warehouse and office - mixed use	Industrial/Warehouse	1
4860	Mini-storage warehousing	Industrial/Warehouse	2
486X	Mini-storage warehousing - mixed use	Industrial/Warehouse	2
4870	Flex space/overhead door front	Industrial/Warehouse	10
4880	Flex space/office front	Industrial/Warehouse	3
488X	Flex space/office front - mixed use	Industrial/Warehouse	2
4900	Open storage/materials/equipment/building supplies	Industrial/Warehouse	18
6200	AG- Grazing Land Soil Capability Class	Agricultural	34
6610	AG- Citrus Grove	Agricultural	2
7000	Vacant Institutional Land	Vacant	6
7100	Church	Government/Institutional	24
7200	School (private)	Government/Institutional	2
7300	Regional hospital	Government/Institutional	1
7400	ACLF -Assisted living	Government/Institutional	6
740X	ACLF -Assisted living - mixed use	Government/Institutional	3
7500	Orphanages/non-profit/charitable services	Government/Institutional	2
7600	Mortuary	Government/Institutional	2
7700	Service club	Government/Institutional	7
7730	Tennis club	Government/Institutional	2
7740	Yacht club	Government/Institutional	2
7760	Boat Club	Government/Institutional	3
7800	Nursing home	Government/Institutional	3
7900	Cultural organizations, facilities	Government/Institutional	2
8000	Vacant government land	Vacant	7
8100	Military	Government/Institutional	1
8200	Forest	Government/Institutional	1
8210	Parks	Government/Institutional	31
8220	Recreational area	Government/Institutional	6
8230	Parks linear	Government/Institutional	1
8300	Public school (Board of Public Instruction)	Government/Institutional	1
8700	State government use	Government/Institutional	1
8800	Federal government use	Government/Institutional	1
8900	Municipal government - Administration	Government/Institutional	4
8910	Municipal government - Public Works	Government/Institutional	3
8920	Municipal government - Police protection	Government/Institutional	1
8960	Municipal government - Fire protection	Government/Institutional	1
9000	Leasehold interest (government owned leases)	Government/Institutional	11
9110	Electric Utility	Government/Institutional	3
9120	Telephone Utility	Government/Institutional	2
9130	Cellular Tower -Telephone Utility	Government/Institutional	4
9150	Water and sewer Utility	Government/Institutional	13
9160	Cable TV Utility	Government/Institutional	1
9300	Misc/ Subsurface Rights	Non-Specific/Excluded	2
9400	Right-of-way (Streets,road,canal, etc.)	Non-Specific/Excluded	15
9500	River or lake	Non-Specific/Excluded	3
9620	Drainage reservoir	Non-Specific/Excluded	12
9640	Marsh or Swamp	Non-Specific/Excluded	1
9900	Acreage Not Ag	Vacant	20
9904	Vacant Land /Intended Condo Project	Vacant	8
Total			16,253

## Schedule 2 - Property Exemption Codes

## Appendix B

Exemption Code	Description	Exemption Status
201	ECONOMIC DEVELOPMENT COUNTY	Assessed
202	ECONOMIC DEVELOPMENT CITY SARASOTA	Assessed
203	ECONOMIC DEVELOPMENT VENICE	Assessed
205	ECONOMIC DEVELOPMENT NORTH PORT	Assessed
300	RENEWABLE ENERGY SOURCE	Assessed
519	FEDERAL GOVERNMENT PROPERTY	Exempt
528	WEST COAST INLAND NAVIGATION DISTRICT	Exempt
539	STATE GOVERNMENT PROPERTY	Exempt
543	PUBLIC HOSPITAL BOARD PROPERTY	Exempt
545	COUNTY SCHOOL BOARD PROPERTY	Exempt
548	AIRPORT AUTHORITY PROPERTY	Exempt
550	COUNTY LEASEHOLD GOVERNMENTAL/GOVERNMENTAL	Exempt
559	COUNTY PROPERTY	Exempt
566	MUNICIPAL LEASEHOLD GOVERNMENTAL/GOVERNMENTAL	Exempt
569	MUNICIPAL PROPERTY	Exempt
570	POLITICAL SUBDIVISIONS	Assessed
601	ONE (1) WIDOW	Assessed
604	ONE (1) WIDOWER	Assessed
701	VETERANS-TOTAL/PERMANENT SERVICE CONNECTED	Assessed
702	VETERANS-CONFINED TO WHEELCHAIR 100%	Assessed
703	VETERANS-SERVICE CONNECTED DISABILITY 10% TO 99%	Assessed
705	DISABLED VETERANS COMBAT RELATED DISCOUNT	Assessed
707	DEPLOYED SERVICEMEMBERS DISCOUNT	Assessed
721	CIVILIAN DISABILITY-TOTALLY/PERMANENTLY QUAD	Assessed
722	CIVILIAN DISABILITY-TOTALLY/PERMANENTLY	Assessed
724	CIVILIAN DISABILITY-INC REQUIRED[H,P,WC & B]	Assessed
725	CIVILIAN DISABILITY-BLIND PERSONS	Assessed
800	ORGANIZATIONAL EXEMPTION	Assessed
801	AFFORDABLE HOUSING PROPERTY	Assessed
840	CHARITABLE HOSPITALS, NURSING HOMES,	Assessed
843	CHARITABLE HOMES FOR THE AGED	Assessed
845	NON-GOVERNMENTAL EDUCATIONAL PROPERTY	Assessed
846	CHARTER SCHOOL	Assessed
847	LICENSED CHILD CARE FACILITY IN ENTERPRIZE ZONE	Assessed
848	LABOR UNION EDUCATIONAL PROPERTY	Assessed
849	COMMUNITY CENTERS	Assessed
850	NOT FOR PROFIT SEWER & WATER COMPANIES	Assessed
851	SPECIAL DIST PROPERTY REVERTS TO GOVERNMENTAL AGEN	Assessed
854	PROPRIETARY CONTINUING CARE FACILITY	Assessed
860	HISTORIC PROPERTIES	Assessed
861	HISTORIC PROPERTIES OPEN TO THE PUBLIC	Assessed
862	HISTORIC PROPERTIES COMMERCIAL/NONPROFIT	Assessed
870	LAND DEDICATED IN PERPETUITY FOR CONSERVATION 100%	Assessed
871	LAND DEDICATED IN PERPETUITY FOR CONSERVATION 50%	Assessed
901	SENIOR CITIZEN EXEMPTION	Assessed
903	SENIOR EXEMPTION LONG-TERM RESIDENT LOW INCOME	Assessed
910	CONSTITUTIONAL HOMESTEAD	Assessed
921	DUPLEX (HOMESTEAD EXEMPTION) ONE OWNER,RENTING ONE	Assessed
922	DUPLEX (HOMESTEAD EXEMPTION) TWO OWNER,RESIDING IN	Assessed
931	TRIPLEX (HOMESTEAD EXEMPTION) ONE (1) HOMESTEAD	Assessed
932	TRIPLEX (HOMESTEAD EXEMPTION) TWO (2) HOMESTEADS	Assessed
933	TRIPLEX (HOMESTEAD EXEMPTION) THREE (3) HOMESTEADS	Assessed
990	OTHER TOTAL OR PARTIAL EXEMPTION	Assessed
999	ADDITIONAL HOMESTEAD EXEMPTION	Assessed