

RESOLUTION 15-03-02

LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

**INITIAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION AND EMERGENCY RESCUE SERVICES**

ADOPTED MARCH 24, 2015

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RESOLUTION NO. 15-03-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, RELATING TO THE PROVISION OF FIRE PROTECTION AND EMERGENCY RESCUE SERVICES, FACILITIES AND PROGRAMS WITHIN THE BOUNDARIES OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; PROVIDING A METHODOLOGY FOR COST APPORTIONMENT AND PARCEL APPORTIONMENT; ESTABLISHING THE ESTIMATED RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; ESTABLISHING THE ESTIMATED RATE FOR EMERGENCY RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; ACKNOWLEDGING THE PRELIMINARY ASSESSMENT ROLL AND DIRECTING THAT SAID ASSESSMENT ROLL BE UPDATED; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF FIRE COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire and Rescue Assessment Procedural Resolution, Resolution No. _____, adopted March 24, 2015 (the "Procedural Resolution"), Chapter 191, Florida Statutes, Chapters 97-340 and 2000-406, Laws of Florida, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes the Initial Assessment Resolution as defined in the Procedural Resolution. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Procedural Resolution. Unless the context indicates otherwise, words imparting the singular number

include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Agricultural/Vacant Land" means all Tax Parcels without a Building, but excluding those Tax Parcels with a Code Description of 9300, 9400, 9500, and 9800 in the DOR Codes, attached hereto as Appendix B.

"Building Area" means the actual area of a Building expressed in square feet as reflected on the Tax Roll in the building files and applicable sub-area files or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the District.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, Improvement Codes and the DOR Codes, as attached hereto and incorporated herein by reference.

"Commercial Property" means collectively those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes specified in Appendix A, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Commercial Property" shall also include those properties determined by the District to be a commercial use.

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

"Cost Factor" means the factor that represents the District's varying cost in providing Fire Protection Services to the different Property Use Categories, as calculated in accordance with Section 7 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for Fire Protection Services and Emergency Rescue Services as applicable, attributable to each Property Use Category determined by analyzing the historical demand for Fire Protection Services as reflected in Incident Reports under the methodology described in Section 6 of this Initial Assessment Resolution.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the District as specified in Appendix B attached hereto and incorporated herein by reference.

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

"Emergency Rescue Services" means those services recorded in Incident Reports that assign a "type of situation found" code of 311, 321, 322, 323, and 661. The "type of situation found codes" are attached hereto as Appendix D. "Emergency Rescue Services" shall also include emergency medical services and emergency transport services.

"Estimated Emergency Rescue Assessment Rate Schedule" means the rate schedule specifying the total Emergency Rescue Assessed Costs and the estimated

Emergency Rescue Assessments established in Section 9 of this Initial Assessment Resolution.

"Estimated Fire Protection and Emergency Rescue Assessment Rate Schedule" means the combined rate schedule specifying the total estimated Fire Protection Assessments and Emergency Rescue Assessments established in Section 9 of this Initial Assessment Resolution.

"Estimated Fire Protection Assessment Rate Schedule" means the rate schedule specifying the total Fire Protection Assessed Costs and the estimated Fire Protection Assessments established in Section 9 of this Initial Assessment Resolution.

"Fire Protection Services" means those services recorded in Incident Reports that are not defined as Emergency Rescue Services.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

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

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

"Incident Report" means an individual report filed with FFIRS or other reporting system that documents a District Fire Protection or Emergency Rescue Service response, the type of situation found, and the property response address.

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

Appendix A. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Industrial/Warehouse Property" shall also include those properties determined by the District to be an industrial or warehouse use.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes specified in Appendix A. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Institutional Property" shall also include those properties determined by the District to be an institutional use.

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

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

"Parcel Apportionment" means the further apportionment of the Fire Protection Assessed Cost or Emergency Rescue Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 of this Initial Assessment Resolution.

"Procedural Resolution" means Resolution No. _____, the Fire and Rescue Assessment Procedural Resolution, adopted on March 24, 2015.

"Property Use Categories" mean, collectively, Residential Property, all categories of Non-Residential Property, and Agricultural/Vacant Land.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for

the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" or "lodging park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes specified in Appendix A, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Residential Property" shall also include those properties determined by the District to be a residential use.

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

SECTION 3. PROVISION AND FUNDING OF FIRE PROTECTION AND EMERGENCY RESCUE SERVICES.

(A) Upon the imposition of a Fire Protection and Emergency Rescue Assessment for Fire Protection and Emergency Rescue Services, facilities, or programs against Assessed Property located within the District, the District shall provide Fire Protection and Emergency Rescue Services to such Assessed Property. All or a portion of the cost to provide such Fire Protection and Emergency Rescue Services, facilities, or programs shall be funded from proceeds of the Fire Protection and Emergency Rescue Assessments. The remaining cost, if any, required to provide Fire Protection and Emergency Rescue Services, facilities, and programs shall be funded by available District revenues other than Fire Protection and Emergency Rescue Assessment proceeds.

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

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

SECTION 5 LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the Fire Protection and Emergency Rescue Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "Lehigh Acres Fire Control and Rescue District Fire Rescue Assessment Memorandum," July, 2014, prepared by Government Services Group, Inc., which report is hereby incorporated herein by reference.

general

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Protection and Emergency Rescue Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Sections 1.03 and 1.04 of the Procedural Resolution are hereby ratified and confirmed.

(B) In accordance with the requirements of Section 191.009(2), Florida Statutes, and Section 8(2) of Chapter 97-340, Laws of Florida, the District called a referendum election to approve the first time levy of the Fire Protection and Emergency Rescue Assessments for November 4, 2014, and the District's levy of the Fire Protection and Emergency Rescue Assessments was approved by a majority of electors of the District who voted in that election. The Estimated Fire Protection and Emergency Rescue Assessment Rate Schedule included herein is equal to or less than those rates approved in the referendum election.

(C) Fire Protection Services and the related facilities and programs provided by the District possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements, structures, and land through the provision of available Fire Protection Services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the District; and (4) extinguishing and containing the spread of fire incidents occurring on Agricultural/Vacant Land.

(D) Further, in enacting section 191.009(2)(b)2., Florida Statutes, the Florida Legislature recognized that the provision of emergency rescue services and emergency transport services constitutes a benefit to real property the same as any other improvement performed by the District, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first response medical aid. Accordingly, it is hereby ascertained and declared that the Emergency Rescue Services, facilities, and programs provide a special benefit to all improved properties within the District because such Emergency Rescue Services, facilities, and programs possess a

logical relationship to the use and enjoyment of improved property by: (1) protecting the life and safety of intended occupants in the use and enjoyment of property thus increasing the potential value and utility of the improvements and structures located on the improved property; (2) lowering the cost of property and liability insurance by the presence of a professional and comprehensive emergency rescue program within the District; and (3) being ready and able to provide Emergency Rescue Services to all improved property within the District, which has the potential to demand such services.

(E) The availability and provision of comprehensive Fire Protection and Emergency Rescue Services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the desirability of the area for residential and nonresidential purposes, the market perception of the area and, ultimately, the property and rental values within the District.

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

(G) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the

existence of a Building with a different use than the use described on the DOR Code, and
(2) the Improvement Codes represent records maintained by the Property Appraiser with
the most information relative to Building Area regardless of property use.

cost apportionment

(H) Apportioning Fire Protection Assessed Costs among classifications of property based upon historical demand for Fire Protection Services, but not Emergency Rescue Services, is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available in accordance with the District's standards and practices.

(I) Apportioning the Fire Protection Assessed Costs among classifications of property based upon historical demand for Fire Protection Services is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received for said services.

(J) Apportioning Emergency Rescue Assessed Costs among classifications of property based upon historical demand for Emergency Services, but not Fire Protection Services, is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential demand for these services based upon Building use and associated anticipated occupancy and is a reasonable proxy for the amount of personnel, apparatus, and equipment must be available in accordance with the District's standards and practices.

(K) Apportioning the Emergency Rescue Assessed Costs among classifications of improved property based upon historical demand for Emergency Rescue Services is fair

and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received for said services.

(L) The Incident Reports are the most reliable data available to determine the potential demand for Fire Protection and Emergency Rescue Services from various property uses and to determine the benefit to property use resulting from the availability of Fire Protection and Emergency Rescue Services to protect and serve Agricultural/Vacant Land and Buildings located within Assessed Property and their intended occupants. There exist sufficient Incident Reports that document the historical demand for Fire Protection and Emergency Rescue Services from Assessed Property within the Property Use Categories. The Demand Percentages that have been determined for each Property Use Category by an examination of such Incident Reports is consistent with the experience of the District. Therefore, the use of Demand Percentages that were determined by an examination of Incident Reports is a fair and reasonable method to apportion the Fire Protection and Emergency Rescue Assessed Costs among the Property Use Categories.

(M) The level of services required to meet anticipated demand for Fire Protection and Emergency Rescue Services and the corresponding annual budgets required to fund Fire Protection and Emergency Rescue Services provided to non-specific property uses, such as rights-of-way, would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Incident Reports documenting Fire Protection and Emergency Rescue Services provided to non-specific property uses.

(N) While much of the District maintains a rural character, fires on Agricultural/Vacant Land place a recognized and measurable demand on the Fire Protection Services of the District. Accordingly, it is fair and reasonable to apportion the

Fire Protection Assessed Costs to such property based on such property's Demand Percentage.

(O) Because the demand for Emergency Rescue Services is largely driven by improved property and the demand from Agricultural/Vacant Land is negligible, it is fair and reasonable to apportion the Emergency Rescue Assessed Costs only among categories of improved property based on such property's Demand Percentage.

(P) The cost of responding to both fire and emergency rescue incidents varies among the Property Use Categories. Therefore, it is fair and reasonable to use a Cost Factor in calculating the Demand Percentages because it reflects the varying costs that are associated with the District's responses and services to different Property Use Categories based upon average number of personnel responding and the average time that personnel and equipment were out of service.

residential parcel apportionment

(Q) Neither the size nor the value of the Residential Property determines the scope of the required fire protection and emergency rescue response. The potential demand for Fire Protection Services and Emergency Rescue Services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(R) Apportioning the Fire Protection and Emergency Rescue Assessed Costs for Fire Protection and Emergency Rescue Services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data and the District's established response protocols.

(S) The historical demand for Fire Protection and Emergency Rescue Services availability for multi-family and single family Residential Property is substantially similar and

any difference in the percentage of documented fire protection and emergency rescue calls to such specific property uses is statistically insignificant.

non-residential parcel apportionment

(T) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for Fire Protection and Emergency Rescue Services, fire flow, personnel, apparatus, and equipment can be determined and measured by the square footage of structures and improvements within benefited parcels.

(U) The greater the Building Area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available in the event of a fire in a structure of that Building's size. Similarly, the greater the Building Area, the greater the potential for an emergency rescue incident due to the Building's larger anticipated occupant population when compared to Buildings of similar use. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Protection and Emergency Rescue Assessments.

(V) Section 189.052, Florida Statutes, mandates that the District treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the District. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds.

(W) In accordance with available data, the District has determined that the average mobile home located on Recreational Vehicle Park property in the District has a Building Area of 720 square feet. Given that the actual Building Area for these mobile

homes within the District may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 720 square feet.

(X) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the District 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 and Emergency Rescue Assessments upon Buildings located upon such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection and Emergency Rescue Assessments shall be imposed upon Buildings located upon a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(Y) It is in the best interest of the citizens of the District to assist totally and permanently disabled veterans and their surviving spouses, surviving spouses of first responders who die in the line of duty, disabled veterans who are confined to wheelchairs, totally and permanently disabled persons, and deployed service members who are Owners of homesteaded Residential Property with the potential financial burden created by the imposition of a Fire Protection Assessment and Emergency Rescue Assessment. Therefore, it is fair and reasonable not to impose a Fire Protection Assessment or Emergency Rescue Assessment on those qualified Owners of homesteaded Residential Property who receive a total property tax exemption for their homesteaded Residential

Property pursuant to either Sections 196.081, 196.091, 196.101, or 196.173, Florida Statutes. Accordingly, no Fire Protection and Emergency Rescue Assessments shall be imposed upon homesteaded Residential Property that receives a total ad valorem tax exemption pursuant to sections 196.081, 196.091, 196.101, or 196.173, Florida Statutes.

agricultural/vacant land parcels

(Z) Apportioning the assessed costs for Fire Protection Services attributable to the Agricultural/Vacant Land Use Category on a per acre basis is a fair and reasonable method of parcel apportionment because the greater the area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available in the event of a fire. However, the demand for available Fire Protection Services diminishes at the outer limit of acreage because a fire occurring on Agricultural/Vacant Land greater than a certain size is not capable of being suppressed by District resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent improved property. Therefore, it is fair and reasonable not to apportion any of the Fire Protection Assessed Costs to any acreage in excess of ten acres per Tax Parcel.

(AA) It is fair and reasonable to assign a minimum of one acre to all Agricultural/Vacant Land for purposes of the Fire Protection Assessment because the demand for Fire Protection Services from Tax Parcels less than one acre is not significantly less than the demand presented by one acre Tax Parcels. Additionally, the administrative burden and complexity of verifying acreage assignments for Tax Parcels of less than one acre would be impractical.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) The District initially apportioned its budget between the Fire Protection Services and Emergency Rescue Services based upon direct allocations between Fire

Protection Services and Emergency Rescue Services, if possible, in addition to staffing and responses assigned to the two services, as applicable, to arrive at the Fire Protection Assessed Costs and Emergency Rescue Assessed Costs.

(B) The District examined the Code Descriptions in the Fixed Property Use Codes in the Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the Incident Reports, the District assigned fire protection and emergency rescue incidents to specific properties located within the District by correlating these Code Descriptions to the DOR Codes and Improvement Codes.

(C) Based upon such assignment of Incident Reports to specific properties, the number of Incident Reports for Fire Protection Services and Incident Reports for Emergency Rescue Services filed within a sampling period was determined for each Property Use Category. A Demand Percentage for Fire Protection Services and a separate Demand Percentage for Emergency Rescue Services was then determined for each Property Use Category by calculating the percentage that Incident Reports allocated to each Property Use Category bear to the total number of Incident Reports documented for all Property Use Categories within the sampling period.

(D) A Cost Factor, as determined in accordance with Section 7 hereof, was then applied to the number of Incident Reports that were determined for each Property Use Category for Fire Protection Services and Emergency Rescue Services.

(E) A weighted Demand Percentage for each Property Use Category was then applied to both the Fire Protection Assessed Costs and the Emergency Rescue Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Protection

Assessed Costs or Emergency Rescue Assessed Costs allocated to each individual Property Use Category.

SECTION 7. COST FACTOR CALCULATION. Cost Factors for both a Fire Protection Service and an Emergency Rescue Service response to Residential Property, all categories of Non-Residential Property, and Agricultural/Vacant Land were calculated in the following manner:

(A) Based upon the Incident Reports, the average number of personnel responding to each Property Use Category for Fire Protection Services and, separately, Emergency Rescue Services and the average time that these personnel and equipment were out of service for each Property Use Category for Fire Protection Services and Emergency Rescue Services was identified.

(B) Based upon this analysis, the following Cost Factors were calculated:

Property Use Category	Personnel - Fire	Personnel - EMS	Duration - Fire	Duration - EMS
Residential	1.0000	1.0000	1.000	1.0000
Commercial	1.1329	.9871	.8299	.8734
Industrial/Warehouse	1.6799	.9862	1.6972	.8326
Institutional	1.3252	.9217	.9789	1.0263
Land	.8725	NA	1.9906	NA

(C) It is fair and reasonable to use a Cost Factor in calculating the Demand Percentage because it reflects the varying costs that are associated with the District's Fire Protection Services and Emergency Rescue Services responses for the different Property Use Categories.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs and Emergency Rescue Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 8.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Protection and Emergency Rescue Assessment rates established in Section 9 of this Initial Assessment Resolution.

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

(1) **RESIDENTIAL PROPERTY.** The Fire Protection Assessments and Emergency Rescue Assessments for each Tax Parcel of Residential Property shall be computed by multiplying the respective Demand Percentages attributable to Residential Property by the Fire Protection Assessed Costs and Emergency Rescue Assessed Costs, as applicable, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the District, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel. The resulting Fire Protection Assessments and Emergency Rescue Assessments for each Dwelling Unit are then added together to arrive at that Dwelling Unit's total Assessment.

(2) **NON-RESIDENTIAL PROPERTY.** The Fire Protection Assessments and Emergency Rescue Assessments for each Tax Parcel of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

(A) Multiply the Fire Protection Assessed Costs or Emergency Rescue Assessed Costs, as applicable, by the respective Demand Percentages for Fire Protection Services or Emergency Rescue Services, as applicable, attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the District's respective fire protection and emergency rescue budgets to be funded from Fire Protection Assessment and Emergency Rescue Assessment revenues derived from each category of Non-Residential Property.

(B) Add the Building Area square footage of all the Buildings in each category of Non-Residential Property. This sum reflects the aggregate square footage for each category of Non-Residential Property.

(C) For both Fire Protection Services and Emergency Rescue Services, divide the product of subsection (A) above for each Non-Residential Property Use Category by the sum of the square footage determined in subsection (B) above for the applicable Non-Residential Property Use Category. The resulting quotient expresses a rate per square foot of Building Area for each category of Non-Residential Property for Fire Protection Services and a separate rate per square foot of Building Area for each category of Non-Residential Property for Emergency Rescue Services.

(D) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rates calculated in subsection (C) above by the number of square feet for each Building in the Non-Residential Property Use Categories. The resulting products for each Building is the amount of Fire Protection Assessments and Emergency Rescue Assessments to be imposed on each Building of Non-Residential Property. The resulting Fire Protection Assessments and Emergency Rescue Assessments for each Building are then added together to arrive at that Building's total Assessment.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Protection Assessments and Emergency Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(A) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 720 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(B) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rates applicable to Fire Protection Services and Emergency Rescue Services as determined in Non-Residential Property subsection (C)(2) of this Section 8 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Protection Assessments and Emergency Rescue Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property. The resulting Fire Protection Assessments and Emergency Rescue Assessments for each Tax Parcel are then added together to arrive at that Recreational Vehicle Park Property's total Assessment.

(4) AGRICULTURAL/VACANT LAND. The Fire Protection Assessments for each Tax Parcel containing Agricultural/Vacant Land shall be computed as follows:

(A) Multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to Agricultural/Vacant Land for Fire Protection Services. The resulting dollar amounts reflect the portions of the District's fire protection budget to be funded from Fire Protection Assessments derived from Agricultural/Vacant Land.

(B) Divide such product determined in (A) above by the total number of acres shown on the Tax Roll within the District for all Agricultural/Vacant Property, with an assigned minimum of one acre per Tax Parcel and a maximum of ten acres per Tax Parcel, and then multiplying such quotient by the number of acres located on such Tax Parcel, with an assigned minimum of one acre per Tax Parcel and a maximum of ten acres per Tax Parcel. The result is the amount of the Fire Protection Assessment for each Tax Parcel of Agricultural/Vacant Land.

(5) MIXED USE PROPERTY. The Fire Protection Assessments and Emergency Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Protection and Emergency Rescue Assessments computed for each Property Use Category.

SECTION 9. DETERMINATION OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSED COSTS; ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2015, is \$12,337,998.00.

(B) The estimated 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, 2015, are hereby established as follows for the purpose of this Initial Assessment Resolution:

ESTIMATED FIRE PROTECTION RATE SCHEDULE

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$239.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.31
Industrial/Warehouse	\$0.05
Institutional	\$0.41
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$21.00

(C) The Emergency Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2015, is \$2,232,200.00.

(D) The estimated Emergency Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Emergency Rescue Assessed Cost for the Fiscal Year commencing October 1, 2015, are hereby established as follows for the purpose of this Initial Assessment Resolution:

**ESTIMATED EMERGENCY RESCUE
ASSESSMENT RATE SCHEDULE**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$53.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.04
Industrial/Warehouse	\$0.01
Institutional	\$0.11

(E) The estimated combined Fire Protection and Emergency Rescue Assessment Rates to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment are hereby established as follows for the purpose of this Initial Assessment Resolution:

**ESTIMATED FIRE PROTECTION AND EMERGENCY
RESCUE ASSESSMENT RATE SCHEDULE**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$292.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.35
Industrial/Warehouse	\$0.06
Institutional	\$0.52
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$21.00

(F) No Fire Protection Assessments and Emergency Rescue Assessments shall be imposed upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law or upon the homesteaded Residential Property that qualifies for a total exemption from ad valorem taxation pursuant to sections 196.081, 196.091, 196.101, or 196.173, Florida Statutes.

(G) Any shortfall in the expected Fire Protection Assessment and Emergency Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Protection and Emergency Rescue Assessments required by law or authorized by the Board 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 Protection Assessments or Emergency Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessments and Emergency Rescue Assessments imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection and Emergency Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Protection and Emergency Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such

Tax Parcel by the Board.

(H) The approval of the Estimated Fire Protection and Emergency Rescue Assessment Rate Schedules by the adoption of this Initial Assessment Resolution determines the amount of the Fire Protection and Emergency Rescue Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available District revenue other than Fire Protection and Emergency Rescue Assessment proceeds.

(I) The estimated Fire Protection and Emergency Rescue Assessments specified in the Estimated Fire Protection and Emergency Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Protection or Emergency Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2015. No portion of such Fire Protection or Emergency Rescue Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development.

(J) The estimated Fire Protection Assessments and Emergency Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the Administrator in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2015 as provided in Section 10 of this Initial Assessment Resolution.

SECTION 10. ANNUAL ASSESSMENT ROLL.

(A) The initial Assessment Roll has been prepared by the Administrator and was available at the meeting where this Initial Assessment Resolution was considered and adopted.

(B) The Administrator is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2015, in the manner provided in the Procedural Resolution. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Administrator shall apportion the estimated Fire Protection Assessed Costs and Emergency Rescue Assessed Costs to be recovered through Fire Protection and Emergency Rescue Assessments in the manner set forth in this Initial Assessment Resolution.

(C) A copy of the Procedural Resolution, this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Protection and Emergency Rescue Assessed Cost to be recovered through the imposition of Fire Protection and Emergency Rescue Assessments, a plat map of the lands subject to the Assessments, and the Assessment Roll shall be maintained on file in the office of the Administrator and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Fire Protection and Emergency Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(D) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection and Emergency Rescue Assessments for Fire Protection and Emergency Rescue Services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection and Emergency Rescue Assessed Costs among parcels of Assessed Property located within the District.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:00 p.m. on May 26, 2015, at the Lehigh Acres Fire Control and Rescue District, Station 104, 3102 16th Street SW, Lehigh Acres, Florida,

at which time the Board will receive and consider any comments on the Fire Protection and Emergency Rescue Assessments from the public and affected property owners and consider imposing Fire Protection and Emergency Rescue Assessments for the Fiscal Year commencing October 1, 2015 and collecting such on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The Administrator shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 2.04 of the Procedural Resolution. The notice shall be published no later than May 5, 2015, in substantially the form attached hereto as Appendix D.

SECTION 13. NOTICE BY MAIL. The Administrator shall also provide notice of the public hearing authorized by Section 11 hereof by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Procedural Resolution, in substantially the form attached hereto as Appendix E. Such notices shall be mailed no later than May 5, 2015.

SECTION 14. METHOD OF COLLECTION. It is hereby declared that the Fire Protection and Emergency Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2015.

SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the District from the Fire Protection and Emergency Rescue Assessments shall be used respectively for the provision of Fire Protection and Emergency Rescue Services, facilities, and programs within the District. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Fire Protection and Emergency Rescue Services, facilities, and programs, as applicable.

SECTION 16. EFFECTIVE DATE. This Initial Assessment Resolution shall

take effect immediately upon its passage and adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER _____
WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER
_____. UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner David P. Adams	_____
Commissioner Larry Becker	_____
Commissioner Linda Carter	_____
Commissioner Matt Smith	_____
Commissioner Cathy Kruse	_____

DULY PASSED AND ADOPTED on this ____ day of _____, 2015.

**BOARD OF COMMISSIONERS OF
THE LEHIGH FIRE CONTROL AND
RESCUE DISTRICT**

ATTEST:

Larry Becker, Chair

David P. Adams, Secretary

APPENDIX A
IMPROVEMENT CODES

APPENDIX A
IMPROVEMENT CODES

Building Improvement Code	Description	Category
0	vacant	Land
7	manufactured housing	Residential
8	mobile home	Residential
27	duplex	Residential
35	stores - retail	Commercial
38	shopping center - neighborhood	Commercial
43	convenience store	Commercial
49	offices - low rise	Commercial
59	arena	Commercial
65	Service (Repair) Garage	Commercial
69	club house	Commercial
72	laundry/laundromat	Commercial
73	utilities	Industrial/Warehouse
74	club facilities	Commercial
78	vehicle lube/car wash facilities	Commercial
79	manufactured offices	Commercial
80	manufacturing - light	Industrial/Warehouse
82	warehouse - metal/frame	Industrial/Warehouse
84	warehouse - CB/brick	Industrial/Warehouse
87	CB retail	Commercial
88	metal retail	Commercial
91	church	Institutional
92	educational/religious	Institutional
94	dormitory	Institutional
96	fire station	Institutional
97	Cottage/Bungalow	Residential
98	Cape Cod	Residential
99	Florida Ranch	Residential
100	Colonial	Residential
101	Split Level	Residential
102	Ranch	Residential
103	Split Entry/Raised Ranch	Residential
104	Key West	Residential
105	Chalet	Residential

Building Improvement Code	Description	Category
106	Contemporary	Residential
107	S Cape Cod	Residential
108	S Colonial	Residential
109	Victorian	Residential
110	S Ranch	Residential
111	Mediterranean2	Residential
114	Family Conversion	Residential
116	Tangible MH/MFG	Residential

APPENDIX B

DOR CODES

APPENDIX B

DOR CODES

DOR Code	DOR Description
0000	VACANT RESIDENTIAL
0004	VACANT RESIDENTIAL - DECLARED CONDO BUT UNBUILT
0100	SINGLE FAMILY
0200	MOBILE HOMES
0300	MULTI-FAMILY - 10 UNITS OR MORE
0400	CONDOMINIA
0500	COOPERATIVES
0600	RETIRMT HOM(NOT ELEG FOR EXEMP UNDR SEC196.192 FS)
0700	Misc Res (Migrant Camps, Boarding Homes etc)
0800	MULTI-FAMILY - LESS THAN 10 UNITS
0900	UNDE FINES - RESERVED FOR USE BY DOR ONLY
0999	UNDEFINED BY DOR/ASSD IN ACCOUNTS
1000	VACANT COMMERCIAL
1004	VACANT COMMERCIAL CONDO
1100	STORES, ONE STORY
1119	STORES - DRUG STORES, ONE STORY
1127	STORES - AUTO PARTS, ONE STORY
1200	MIXED USE-STORE& OFFICE OR STORE & RES COMB
1300	DEPARTMENT STORES
1400	SUPERMARKETS
1500	REGIONAL SHOPPING CENTER
1600	COMMUNITY SHOPPING CENTER
1700	OFFICE BLDG, NON-PROFESSIONAL,ONE STORY
1800	OFFICE BUILDINGS, NON-PROFESSIONAL, MULTI-PURPOSE
1900	PROFESSIONAL SERVICE BUILDINGS
2000	AIRPRTS (PRVT, COMMERCIAL), BUS&MARINE TERMINAL
2100	RESTAURANTS, CAFETERIAS
2200	DRIVE-IN RESTAURANTS
2300	FINANCIAL INSTITUTIONS (BANKS, SAVINGS & LOAN COMP
2400	INSURANCE COMPANY OFFICES
2500	REPAIR SERVICE SHOP (EXCLUDING AUTOMOTIVE, RADIO
2600	SERVICE STATIONS
2611	SERVICE STATION - WITH MINI FOOD MARKET
2612	SERVICE STATION WITH RESTAURANT MINI MARKET COMBO

DOR Code	DOR Description
2700	AUTO, MARINE, MOBILE HOME-SALES, SERVICE, REPAIR
2800	PARKING LOTS (COMMERCIAL/PATRON), MOBILE HOME PARK
2900	WHOLESALE OUTLETS, PRODUCE HOUSES, MANUFACTURING
3000	FLORIST, GREENHOUSES
3100	DRIVE-IN THEATERS, OPEN STADIUMS
3200	ENCLOSED THEATERS, ENCLOSED AUDITORIUMS
3300	NIGHTCLUBS, COCKTAIL LOUNGES, BARS
3400	BOWL ALLEYS, SKAT RINKS, POOL HALLS, ENCL ARENAS
3500	TOUR ATTRACT, PERMA EXHTS, OTHR ENT FAC PRVT OWND
3600	CAMPS
3700	RACE TRACKS; HORSE, AUTO OR DOG
3800	GOLF COURSES, DRIVING RANGES
3900	HOTELS, MOTELS
4000	VACANT INDUSTRIALS
4004	VACANT INDUSTRIAL CONDO
4100	LGHT MANU, SMLL EQUIP MANU PLANTS, SMLL MCHNE SHP
4200	HEAVY INDUSTRIALS, HEAVY EQUIPMENT MANUFACT, LARGE
4300	LUMBER YARDS, SAWMILLS, PLANING MILLS
4400	PACKG PLANTS, FRUIT, VEG PACKG PLANTS, MEAT PACK
4500	CANNERIES, FRUIT, VEGE, BOTTLERS, BREWRS DIST WINE
4600	OTHR FOOD PROCE, CANDY FACT, BAKE,POTATE CHP FACT
4700	MINRL PROCE,PHOSPH ,CEMENT PLNTS, REFI, CLAY,ROCK
4800	WARE, DISTRIBUT TERM, TRUCK TERM,VAN & STRGE WRHSE
4900	OPEN STORAGE,NEW, USED BLDG SUPP, JUNK YARDS,AUTO
5000	IMPROVED AGRICULTURAL
5100	CROPLAND SOIL CAPABILITY CLASS I
51RC	ROW CROP ACREAGE
5200	CROPLAND SOIL CAPABILITY CLASS II
5300	CROPLAND SOIL CAPABILITY CLASS III
5400	TIMBERLAND - SITE
5500	TIMBERLAND - SITE INDEX 80 TO 89
5600	TIMBERLAND - SITE INDEX 70 TO 79
5700	TIMBERLAND - SITE INDEX 60 TO 69
5800	TIMBERLAND - SITE INDEX 50 TO 59
5900	TIMBERLAND NOT CLASSIFIED BY SITE INDEX TO PINES
6000	GRAZING LAND SOIL CAPABILITY CLASS I
60BL	BASIC LAND PASTURE

DOR Code	DOR Description
60CY	CYPRESS LAND
60IP	IMPROVED PASTURE
60RN	RAW-NATIVE PASTURE
6100	GRAZING LAND SOIL CAPABILITY CLASS II
6200	GRAZING LAND SOIL CAPABILITY CLASS III
6300	GRAZING LAND SOIL CAPABILITY CLASS IV
6400	GRAZING LAND SOIL CAPABILITY CLASS V
6500	GRAZING LAND SOIL CAPABILITY CLASS VI
6600	ORCHARD GROVES, CITRUS, ETC.
66BE	BEDDED LAND
66BL	BASIC LAND CITRUS
66CY	CYPRESS LAND
66PU	PUSHED CITRUS ACREAGE
6700	POULTRY, BEES, TROPICAL FISH, RABBITS, ETC
6800	DAIRIES, FEED LOTS
6900	ORNAMENTALS, MISCELLANEOUS AGRICULTURAL
7000	VACANT INSTITUTIONAL
7100	CHURCHES
7200	PRIVATE SCHOOLS & COLLEGES
7300	PRIVATELY OWNED HOSPITALS
7400	HOMES FOR THE AGED
7500	ORPHANAGES, OTHER NON-PROFIT OR CHARITABLE SERV
7600	MORTUARIES, CEMENTERIES, CREMATOTIUMS
7700	CLUBS, LODGES, UNION HALLS
7800	SANITARIUMS, CONVALESCENT & REST HOMES
7900	CULTURAL ORGANIZATIONS, FACILITIES
8000	UNDEFINED - RESERVED FOR FUTURE USE
8100	MILITARY
8200	FOREST, PARKS, RECREATIONAL AREAS
8300	PBLIC CTY SCHLS - INCLU ALL PROP OF BRD PBLIC INST
8400	COLLEGES
8500	HOSPITALS
8600	CTY (OTHR THN PBLC SCH,COLLGES,HOSP) INCL NON-MUNI
8700	STATE, OTHER THAN MILITARY, FORESTS, PARKS, RECREA
8800	FEDERAL, OTHER THAN MILITARY, FORESTS, PARKS, RECR
8900	Muncpl no incl parks,recr areas,colleges,hospitals
9000	LEASEHOLD INTEREST (GOVERNMENT OWNED PROP LEASED)

DOR Code	DOR Description
9100	UTILITY, GAS & ELECTRICITY, TELEPHONE & TELEGRAPH,
9200	MINING LANDS, PETROLEUM LANDS, OR GAS LANDS
9300	SUBSURFACE RIGHTS
9400	RIGHT-OR-WAY, STREETS, ROADS, IRRIGATION CHANNEL,
9500	RIVERS & LAKES, SUBMERGED LANDS
9600	SEWAGEDISPOSAL, SOLID WASTE, BORROW PITS, DRAINAGE
9700	OUTDOOR RECREATIONAL OR PARK LAND, OR HIGH-WATER
9800	CENTRALLY ASSESSED
9900	ACREAGE NOT CLASSIFIED AGRICULTURAL
9999	AG TRANSFERS

APPENDIX C

FIXED PROPERTY USE CODES

APPENDIX C

FIXED PROPERTY USE CODES

Fixed Property Use	Fixed Property Use Description	Category Assigned
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOV'T, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY	INSTITUTIONAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
	CENTER	
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Fixed Property Use Description	Category Assigned
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT/AG LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT/AG LAND
938	GRADED AND CARED FOR PLOTS OF LAND	VACANT/AG LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
974	AIRCRAFT LOADING AREA	COMMERCIAL
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE

APPENDIX D

TYPE OF SITUATION FOUND CODES

APPENDIX D

TYPE OF SITUATION FOUND CODES

Situation Found	Situation Found Description	EMS/ Non-EMS
111	Building Fire	Non-EMS
112	Fires in structures other than in a building	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
137	Camper or RV fire	Non-EMS
141	Forest, woods or wildland fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
160	Special outside fire, other	Non-EMS
162	Outside equipment fire	Non-EMS
164	Outside mailbox fire	Non-EMS
173	Cultivated trees or nursery stock fire	Non-EMS
211	Overpressure rupture of steam pipe or pipeline	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
311	Medical assist, assist EMS crew	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	Non-EMS
331	Lock-in (if lock out, use 511)	Non-EMS
350	Extrication, rescue, other	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
363	Swift water rescue	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
421	Chemical hazard (no spill or leak)	Non-EMS

Situation Found	Situation Found Description	EMS/ Non-EMS
422	Chemical spill or leak	Non-EMS
423	Refrigeration leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
451	Police Assist	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
521	Water evacuation	Non-EMS
522	Water or steam leak	Non-EMS
531	Smoke or odor removal	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
552	Police matter	Non-EMS
553	Public service	Non-EMS
554	Assist invalid	Non-EMS
561	Unauthorized burning	Non-EMS
571	Cover assignment, standby, moveup	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
622	No incident found upon arrival	Non-EMS
631	Authorized controlled burning	Non-EMS
641	Vicinity alarm (incident in other location)	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Barbecue, tar kettle	Non-EMS
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
700	False alarm or false call, other	Non-EMS

Situation Found	Situation Found Description	EMS/ Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
713	Telephone, malicious false alarm	Non-EMS
714	Central station, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
814	Lightning strike (no fire)	Non-EMS
900	Special type of incident, other, Dumpster fire	Non-EMS
911	Citizen complaint	Non-EMS

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than May 5, 2015

[INSERT MAP OF DISTRICT]

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION
OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS**

Notice is hereby given that the Board of Fire Commissioners of the Lehigh Acres Fire Control and Rescue District (the "District") will conduct a public hearing to consider the imposition of fire protection and emergency rescue assessments for the provision of Fire Protection and Emergency Rescue Services within the District for the Fiscal Year beginning October 1, 2015 and for future fiscal years until discontinued by the District.

The hearing will be held at 5:00 p.m. on May 26, 2015, at the Lehigh Acres Fire Control and Rescue District, 3102 16th Street SW, Lehigh Acres, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Fire Chief's office at (239)

303-5300, at least two days before the meeting.

The total annual fire protection assessment revenue to be collected within the District is estimated to be \$12,337,998 for fiscal year October 1, 2015 – September 30, 2016. The total annual emergency rescue assessment revenue to be collected within the District is estimated to be \$2,232,200 for fiscal year October 1, 2015 – September 30, 2016.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflect the proposed schedules of the assessments for fire protection and emergency rescue services.

FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$239.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.31
Industrial/Warehouse	\$0.05
Institutional	\$0.41
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$21.00

EMERGENCY RESCUE ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$53.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.04
Industrial/Warehouse	\$0.01
Institutional	\$0.11

Copies of the Procedural Resolution, the Initial Assessment Resolution, the plat map of the District, and the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2015 are available for inspection at the Office of the Administrator, located at

the 3102 16th Street SW, Lehigh Acres, Florida between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday.

The assessments will be collected by the tax collector on the ad valorem tax bill to be mailed in November 2015, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact Chief John Wayne at (239) 303-5300, Monday through Friday between 8:00 a.m. and 4:00 p.m. or go to www.lehighfd.com for additional information.

[INSERT MAP OF DISTRICT]

**BOARD OF COMMISSIONERS
LEHIGH ACRES FIRE CONTROL
AND RESCUE DISTRICT**

APPENDIX F
FORM OF NOTICE TO BE MAILED

Lehigh Acres Fire Control and
 Rescue District
 3102 16th St. SW
 Lehigh Acres, FL 33976

**LEHIGH ACRES FIRE CONTROL AND RESCUE
 DISTRICT**

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

NOTICE DATE: May 5, 2015

«OwnerName»
 «OwnerAdd1»
 «OwnerAdd2»
 «OwnerAdd3»
 «City» «State» «Zip» «Country»

Tax Parcel ID: «PID»
 Seq Number: «SeqNum»

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

Pursuant to Section 197.3632, notice is given by the Lehigh Acres Fire Control and Rescue District (District) that annual assessments for fire protection and emergency rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2015 — September 30, 2016 ("Fiscal Year 15-16"), and for future fiscal years until discontinued by the District. The purpose of these charges is to fund fire protection and emergency rescue services benefiting property located within the Lehigh Acres Fire Control and Rescue District. The assessment is computed based on the classification of each parcel and the total number of billing units on the parcel.

**FIRE PROTECTION
 ASSESSMENT**

Category	Number and Type of Billing Units	Fiscal Year 15-16 Fire Assessment
«Property Use»	«Number of Units» «Unit Type»	\$
Total Assessment		\$

The maximum Fire Protection Assessment for the above parcel is \$ _____ for Fiscal Year 15-16 and future fiscal years. The total annual Fire Protection Assessment revenues to be collected within the District is estimated to be \$12,337,998.00 for the Fiscal Year 15-16.

**EMERGENCY RESCUE
 ASSESSMENT**

Category	Number and Type of Billing Units	Fiscal Year 15-16 Emergency Rescue Assessment
«Property Use»	«Number of Units» «Unit Type»	\$
Total Assessment		\$

The maximum Emergency Rescue Assessment for the above parcel is \$ _____ for Fiscal Year 15-16 and future fiscal years. The total annual Emergency Rescue Assessment revenues to be collected within the District is estimated to be \$2,232,200.00 for Fiscal Year 15-16.

A public hearing will be held at 5:00 p.m. on May 26, 2015, at 3102 16th St SW, Lehigh Acres, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board of Fire Commissioners within 20 days of this notice. If you decide to appeal any decision made by the Board of Fire Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Chief John Wayne at (239) 303-5300, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 30 days from the date of the Board of Fire Commissioners action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Procedural Resolution, the Initial Assessment Resolution, the Final Assessment Resolution, the plat map of the District, and the updated assessment roll are available for inspection at the District Fire Chief's office, located at 3102 16th St SW, Lehigh Acres, Florida.

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

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your non-ad valorem assessments, please contact the District Fire Chief's office at (239) 303-5300, Monday through Friday between 8:30 a.m. and 4:00 p.m.

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

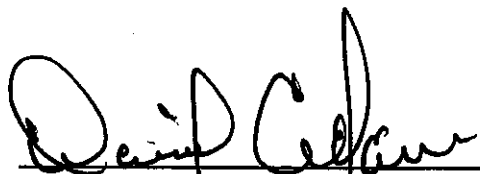
THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER KRUSE
WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER
ADAMS. UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner David P. Adams	<u>AYE</u>
Commissioner Larry Becker	<u>AYE</u>
Commissioner Linda Carter	<u>NAY</u>
Commissioner Matt Smith	<u>AYE</u>
Commissioner Cathy Kruse	<u>AYE</u>

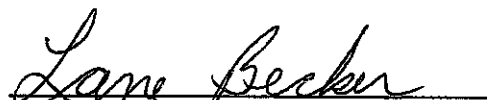
DULY PASSED AND ADOPTED on this 24th day of MARCH, 2015.

**BOARD OF COMMISSIONERS OF
THE LEHIGH FIRE CONTROL AND
RESCUE DISTRICT**

ATTEST:



David P. Adams, Secretary



Larry Becker, Chair