

MEMORANDUM

May 8, 2015

TO: Honorable Mayor and City Commission

VIA: Kenneth Fields, City Manager

FROM: Joe Jenkins, Fire Chief

RE: Resolution 2015-08 / Initial Assessment Resolution for Fire Protection Assessments

SYNOPSIS: The adoption of Resolution 2015-08 establishes the methodology used to calculate the fire assessment rate and sets the maximum assessment fee. The resolution is necessary to move forward with establishing a fire assessment rate.

RECOMMENDATION

It is recommended that the City Commission set the preliminary not-to-exceed (or maximum) Fire Protection Assessment rate and adopt Initial Assessment Resolution 2014-08 providing for Fire Protection Assessments for fiscal year beginning October 1, 2015.

BACKGROUND

Since 1976 the City of Lake Wales has entered into annual Outside Protection Agreements (OPA) with Polk County. Under the OPA the City of Lake Wales Fire Department provides fire protection services to areas of unincorporated Polk County that Polk County Fire Rescue is unable to serve. The current OPA pays the City of Lake Wales \$257,577 for providing this service. The amount of money paid to the City is 50% of the total fire assessment fee collected by Polk County for the areas identified in the OPA. The City of Lake Wales was notified during the current OPA period that Polk County would not be seeking additional OPA at the end of the current fiscal year.

Chapter 10.5 of the Lake Wales Code of Ordinances, Fire Protection Assessments, was established by Ordinance 2008-26. Chapter 10.5 allows the city to collect fire assessment fees after the adoption of an initial rate resolution and a final rate resolution. Adoption of Resolution 2015-08 is the first step in the process of implementing a rate for fire assessment fees.

Resolution 2015-08 identifies the fire protection costs to be apportioned among the assessed parcels and establishes the methodology used to calculate the rate of assessment. In addition, the resolution provides for the creation of the initial assessment roll, the mailing and publication of the notice regarding property assessments, and the public hearing scheduled for June 16, 2015.

If the City Commission adopts Resolution 2015-08, additional steps must occur in the process before the fire assessment rates are actually adopted; i.e., property owner notification, public hearing and adoption of final rate resolution.

If Resolution 2015- 08 is adopted, the City will mail an individualized notice to each property owner stating the proposed assessment for the owner's specific parcel(s) and the date of the public hearing for receiving public comment on the proposed assessment. In addition, a notice of public hearing will be published in the Lake Wales News by May 26, 2015.

Following the public hearing on June 16, 2015, the Final Assessment Resolution will be considered. This resolution will establish the final fire assessment rates, approve the final assessment roll, and authorize certification of the final assessment roll.

OTHER OPTIONS

Rely solely on ad valorem taxes to fund fire protection services, equipment and programs.

FISCAL IMPACT

The Fire Protection Assessment will create a dedicated funding source for fire protection services. While the Fire Protection Assessment will not completely fund fire protection services, it will afford the City Commission the option of a millage rate reduction.

ATTACHMENTS

Resolution 2015- 08
Lake Wales Fire Assessment Presentation

RESOLUTION 2015-08

A RESOLUTION OF THE CITY OF LAKE WALES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICES ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF LAKE WALES; DETERMINING THE FIRE ASSESSMENT COST AND INITIAL FIRE SERVICES ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREFOR; PROVIDING SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the City of Lake Wales, Florida has enacted Ordinance No. 2008-26, which authorizes annual imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property within the City.

WHEREAS, the City desires to impose Fire Services Assessments for the funding of fire protection services, facilities, or programs providing special benefits to Assessed Property within the City.

WHEREAS, Ordinance No. 2008-26 defines and describes the initial proceeding, or Resolution, for the identification of the fire services assessed cost for which an assessment is to be made and for the imposition of a fire services assessment.

WHEREAS, the adoption of this Initial Assessment Resolution serves the health, safety and general welfare of the residents of the City of Lake Wales, and therefore:

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE WALES, FLORIDA:

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Authority. This Resolution is adopted pursuant to the provisions of Ordinance No. 2008-26 and Section 197.3632, Florida Statutes, and other applicable provisions of law.

Section 3. Purpose and Definitions.

This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No2008-26, which initiates the process for developing the Assessment Roll and directs the imposition of Fire Services Assessments for the Fiscal Year beginning October 1, 2015. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As

used in this Resolution, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Building Area" means the total area of a building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined through the use of field verification.

"Building Use" means the use assigned to each building based upon the Building Improvement Codes used by the Polk County Property Appraiser and the Department of Revenue (DOR) Codes, and/or field verification.

"Code Descriptions" mean the code descriptions listed in the Situation Found Codes, Fixed Property Use Codes, the Building Improvement Codes, and the Department of Revenue (DOR) Codes, all as attached hereto and incorporated herein by reference as Appendices A, B, C, and D, respectively.

"Commercial Property" refers to those parcels with a Code Description designated as "Commercial" in the Improvement Codes as specified in Appendix C attached hereto, including property designated as Recreational Vehicle Parks regulated by Chapter 513, Florida Statutes and §166.223, Florida Statutes.

"Cost Apportionment" means the apportionment of the Fire Services Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 7 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire protection services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire protection services as reflected in Incident Reports in the State Database under the methodology described in Section 7 of this Initial Assessment Resolution.

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

"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 Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of 300, 311, 320, 321, 322, 323, 510 and 541. The "type of situation found" codes are attached hereto as Appendix A and incorporated herein by reference.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City to be associated with Emergency Medical Services.

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

“Fire Services Assessment” means the special assessment authorized by the City Commission to be imposed against assessed property to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the use or characteristics of the assessed property.

“FFIRS” means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshall. The City uses the FFIRS to report and maintain computerized records of the fire protection incidents and other department activities in a uniform manner.

“Fire Services Assessed Cost” means the costs to be assessed as defined in the Ordinance, and more specifically defined as follows:

(1) the amount determined by the City Commission to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to assessed property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interests therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys, and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the cost of compliance with any contracts or agreements entered into by the City to provide fire services; (M) all costs associated with the structure, implementation, collection, and enforcement of the fire services assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of fire services assessments pursuant to the Uniform Assessment Collection Act or for early payment of fire services assessments collected pursuant to the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible fire services assessments; and (P) reimbursement to the City or any other person for any moneys advanced for any costs incurred by the City or such person in connection with any of the foregoing components of fire services assessed cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire services related capital improvements, the fire services assessed cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Services Assessed Cost include costs for the provision of emergency medical services by the City.

“Fixed Property Use Codes” mean the property use codes used by FFIRS as specified in Appendix B attached hereto.

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS that documents a City Fire Services 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 as specified in Appendix C attached hereto.

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

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

"Mobile Home Park Property" 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 mobile homes; and (2) licensed by the Department of Health of the State of Florida or its successor, to function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time to time.

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

"Parcel Apportionment" means the further apportionment of the Fire Services 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.

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

"Recreational Vehicle Park Property" 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, to 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 C, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. Residential Property Use Category includes such properties as single-family, multi-family, and mobile home Dwelling Units.

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

Section 4. Provision and Funding of Fire Protection Services.

(A) Upon the imposition of a Fire Services Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall

provide such fire protection services, facilities, or programs. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.

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

Section 5. Imposition and Computation of Fire Services Assessments.

Fire Services Assessments shall be imposed within the City until discontinued or changed. Fire Services Assessments shall be computed in a manner set forth in this Initial Assessment Resolution unless discontinued or changed.

Section 6. Legislative Determinations of Special Benefit and Fair Apportionment.

It is hereby ascertained and declared that the City's fire protection services, facilities, and programs provide a special benefit to assessable property based upon the following legislative determinations and based upon the *City of Lake Wales Fire Assessment Memorandum* dated April 2015, 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 Services Assessed Costs and identifying the Assessable Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Section 10.5-4 of the Ordinance are hereby ratified and confirmed.

(B) Fire protection services possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements and structures 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 comprehensive Fire Services program within the City; and (4) containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger property and property features.

(C) The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, property values.

(D) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database 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 Assessment Collection Act.

(E) The data available in the Improvements 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 Improvements Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(F) Apportioning Fire Services Assessed Costs among classifications of property based upon historical demand for fire services, but not Emergency Medical Services, is a 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 firefighting equipment that must be available in accordance with the City's standards and practices.

(G) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute Emergency Medical Services Cost.

(H) Apportioning the Fire Services Assessed Cost among classifications of improved property based upon historical demand for fire protection services, but not Emergency Medical 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.

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

(J) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses 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 Fire Services Incident Reports documenting fire services provided to non-specific property uses.

(K) Because of the urbanized character of the City, the suppression of fires on vacant property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Therefore, it is fair and reasonable not to apportion any of the assessed costs to vacant property, thus, incidents to vacant property were not included in the final analysis of the fire call database.

Residential Parcel Apportionment

(L) Neither the size nor the value of the Residential Property determines the scope of the required fire services response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(M) Apportioning the Fire Services Assessed Costs for fire 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.

(N) The historical demand for fire service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented fire service calls to such specific property uses is statistically insignificant.

Non-Residential Parcel Apportionment

(O) 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 service, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(P) The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Services Assessment.

(Q) Section 166.223, Florida Statutes, mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City. 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.

(R) 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 City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services 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 Services Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

(S) Government Property provides facilities and uses to the community, local constituents, and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon such parcels of Government Property.

(T) Government Property that is owned by federal government mortgage entities, such as the VA and HUD due to foreclosures, are not serving a governmental purpose or providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Services Assessments and shall not be afforded an exemption from the Fire Services Assessment that is granted to other Government Property.

(U) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property and Recreational Vehicle Park property and the lack of demand for Fire Services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park property and Recreational Vehicle Park property.

Section 7. Cost Apportionment Methodology.

(A) The City examined the Code Descriptions in the Fixed Property Use Codes in the Fire Service 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 Fire Services Incident Reports, the City assigned Fire Services incidents to specific properties located within the City by correlating these Code Descriptions to the DOR Codes and Improvement Codes.

(B) Based upon such assignment of Fire Services Incident Reports to specific properties, the number of Fire Services Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Services Incident Reports allocated to each Property Use Category bear to the total number of Fire Services Incident Reports documented for all Property Use Categories within the sampling period (Calendar Year 2014).

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Services Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Services Assessed Costs allocated to each individual Property Use Category as follows:

Cost Apportionment

Category	Number of Incidents	Percentage of Calls	Assessable Costs
Residential	331	67.14%	\$1,710,518
Commercial	93	18.86%	\$480,599
Industrial/Warehouse	3	0.61%	\$15,503
Institutional	66	13.39%	\$341,070
Total	493	100%	\$2,547,690

Section 8. Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire Services 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 Services Assessment rates established in Section 9 of this Initial Assessment Resolution. The Partial Apportionment is summarily described as:

(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:

Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential - Commercial - Industrial/Warehouse - Institutional	Square Footage (capped at 125,500)

(1) **RESIDENTIAL PROPERTY.** The Fire Services Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Services Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

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

(a) Multiply the Fire Services Assessed Costs by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the City’s Fire Services budget to be funded from Fire Services Assessment revenue derived from the Non-Residential Property Use Category.

(b) Add the Building Area square footage of all the Tax Parcels in the Non-Residential Property Use Category. This sum reflects the aggregate square footage for the Non-Residential Property Use Category.

(c) Divide the sum of the square footage determined above by the total assessable costs for the Non-Residential Property Use Category calculated in (a) above. The resulting quotient expresses a dollar amount per square foot of Building Area.

(d) For each Tax parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Services Assessments to be imposed on each Tax Parcel of Non-Residential Property.

(3) **RECREATIONAL VEHICLE PARK PROPERTY.** The Fire Services 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, and actual Building Area for all other Buildings.

(b) For each Tax parcel of Recreational Vehicle Park property, multiply the applicable square foot rate 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 Services Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

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

Section 9. Determination of Fire Services Assessed Costs; Establishment of Initial Fire Services Assessments.

(A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2015, is \$_____.

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

Preliminary Fire Services Assessment Rates (___% of Assessable Costs)

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

The Estimated Gross Revenue for Fiscal Year 2015-16 is \$_____; estimated exempt buy-down is \$_____; Estimated Net Revenue therefore is \$_____.

(C) No Fire Services Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities such as VA and HUD shall not be exempt from Fire Services Assessment.

(D) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole

remedy shall be the imposition of a Fire Services Assessment upon each affected Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(E) The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Services Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Services Assessment proceeds.

(F) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed for the Fiscal Year 2015-16. No portion of such Fire Services Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Costs are attributable to the Emergency Medical Services Cost. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds.

(G) The estimated Fire Services Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2015 as provided in Section 10 of this Initial Assessment Resolution.

Section 10. Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2015, in the manner provided in Ordinance 2008-26. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through the Fire Services Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of Ordinance 2008-26, this Initial Assessment Resolution, documents related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

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

Section 11. Authorization of Public Hearing.

There is hereby established a public hearing to be held at 6:00 p.m. on Tuesday, June 16, 2015, at the City Administration Building, 201 W. Central Avenue, Lake Wales, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal

Year commencing October 1, 2015 collecting such assessments imposed on Tax Parcels within the City by separate bill to be mailed in November 2015.

Section 12. Notice by Publication.

The City Manager shall publish notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 10.5-8 of Ordinance 2008-26. The notice shall be published no later than May 26, 2015, in substantially the form attached hereto as Appendix E.

Section 13. Notice by Mail.

The City Manager shall also provide or direct notice by first class mail to the owner of each parcel of Assessed Property, as required by Section 10.5-9 of Ordinance 2008-26, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than May 26, 2015.

Section 14. Method of Collection.

It is hereby declared that the Fire Services Assessments imposed on Tax Parcels in the City shall be collected by separate bill and not the Uniform Assessment Collection Act for the Fiscal Year commencing October 1, 2015. The City Manager shall mail bills, pursuant to Section 10.5-19 of the Ordinance, no later than November 1, 2015.

Section 15. Application of Assessment Proceeds.

Proceeds derived by the City from the Fire Services Assessments will be utilized for the provision of fire protection services, facilities, and programs. 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 services, facilities and programs.

Section 16. Severability.

It is the intent of the City Commission of the City of Lake Wales, that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 17. Conflicts.

In any case where a provision of this Resolution is found to be in conflict with a provision of any other resolution of this City, the provisions of this Resolution shall prevail.

Section 18. Effective Date.

This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ORDAINED this ___ day of _____, 2015, by the City Commission of the City of Lake Wales, Polk County, Florida, at a regular Commission meeting.

Attest:

Clara VanBlargan, MMC, City Clerk
City of Lake Wales

Eugene Fultz, Mayor
City of Lake Wales

Approved as to form:

Albert C. Galloway, Jr., City Attorney
City of Lake Wales

APPENDIX A

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found Code	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
113	Cooking fire, confined to a container	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
122	Fire in mobile home, camper, recreational vehicle	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
357	Extrication of victim(s) from machinery	No
361	Swimming/recreational water areas rescue	No
365	Watercraft rescue	No
400	Hazardous condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Light ballast breakdown	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
500	Service call, other	No
510	Person in distress, other	Yes
511	Lock-out	No
522	Water or steam leak	No
531	Smoke or odor removal	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No

Situation Found Code	Description	EMS Type Call
553	Public service	No
554	Assist invalid	Yes
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
6111	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
715	Local alarm system, malicious false alarm	No
730	System malfunction	No
733	Smoke detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
814	Lightning strike (no fire)	No
911	Citizen complaint	No

APPENDIX B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use Code	Description	Category Assigned
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
131	CHURCH/CHAPEL	INSTITUTIONAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
234	REHABILITATION CENTER	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
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
345	POLICE STATION	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	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	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	RESIDENTIAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL

Fixed Property Use Code	Description	Category Assigned
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
591	GENERAL BUSINESS OFFICE	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
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
650	UNKNOWN AGRICULTURE	AGRICULTURAL
655	CROPS, ORCHARDS	AGRICULTURAL
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
936	VACANT LOT	VACANT
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	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
972	AIRCRAFT RUNWAY	COMMERCIAL
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX C

POLK COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS

BUC Codes and Description	Category
1101 - DORMITORY	Institutional
1102 - DORMITORY - FINISHED BASEMENT	Institutional
1103 - APARTMENT	Multi-family
1107 - HOME FOR THE ELDERLY	Nursing Home
1109 - HOTEL - FULL SERVICE	Commercial
1111 - CLUBHOUSE	Commercial
1112 - CLUBHOUSE - SEMIFINISHED BASEMENT	Commercial
1113 - HEALTH CLUB	Commercial
1114 - HOTEL - LIMITED SERVICE	Commercial
1115 - COUNTRY CLUB	Institutional
1116 - COUNTRY CLUB - FINISHED BASEMENT	Institutional
1119 - GROUP CARE HOME	Nursing Home
1121 - MORTUARY	Institutional
1123 - ROOMING HOUSE	FW
1129 - SHELL APARTMENT	FW
1202 - MOTEL - EXTENDED STAY	Commercial
1203 - MOTEL	Commercial
1205 - OFFICE - APARTMENT	Commercial
1207 - MULT RESIDENCE - ELDERLY ASSISTED LIVING	Nursing Home
1208 - LODGE	FW
1209 - MULT RESID - ELDER ASSIST LIVING FINBSMT	FW
1210 - GUEST COTTAGE	FW
1212 - BED & BREAKFAST INN	Commercial
1214 - MULTIPLE RESIDENCE	Multi-family
1215 - MULTIPLE RESIDENCE - FINISHED BASEMENT	FW
1216 - SENIOR CITIZEN TOWNHOUSE - GAME RM BSMT	FW
1219 - RETIREMENT COMMUNITY COMPLEX	FW
1220 - SINGLE FAMILY RESIDENCE	Single Family
1226 - BATH HOUSE	FW
1240 - SINGLE FAMILY RESID - HIGH VAL - FIN BSM	Single Family
1301 - BAR/TAVERN	Commercial
1303 - COCKTAIL LOUNGE	Commercial
1305 - RESTAURANT	Commercial
1306 - RESTAURANT - FINISHED BASEMENT	Commercial
1307 - CAFETERIA	Commercial
1309 - SNACK BAR	Commercial
1311 - FAST FOOD RESTAURANT	Commercial
1313 - CONVENIENCE MARKET	Commercial
1314 - TRUCK STOP	Commercial
1315 - MINI-MART/CONVENIENCE STORE	Commercial
1316 - DINING ATRIUM	Commercial
1317 - MARKET	Commercial
1319 - FLORIST SHOP	Commercial
1320 - ROADSIDE MARKET	Commercial
1321 - DISCOUNT STORE	Commercial
1323 - WAREHOUSE DISCOUNT	Commercial
1325 - WAREHOUSE SHOWROOM STORE	Commercial
1329 - RETAIL STORE	Commercial

BUC Codes and Description	Category
1330 - MALL ANCHOR DEPARTMENT STORE	Commercial
1331 - DEPARTMENT STORE	Commercial
1332 - DEPARTMENT STORE - DISPLAY BASEMENT	Commercial
1333 - BARBER SHOP / BEAUTY SALON	Commercial
1334 - DRUGSTORE	Commercial
1335 - LAUNDROMAT	Commercial
1337 - LAUNDRY - DRY CLEANER	Commercial
1341 - SHOPPING CENTER - NEIGHBORHOOD	Commercial
1343 - MIXED RETAIL W/ RES UNITS	Mixed Use Comm
1344 - MIXED RETAIL W/ OFFICE UNITS	FW
1347 - SHOPPING CENTER - REGIONAL	Commercial
1351 - SHELL COMMUNITY CENTER	Commercial
1355 - SUPERMARKET	Commercial
1401 - LOFT	FW
1403 - INDUSTRIAL FLEX BUILDING	FW
1405 - INDUSTRIAL LIGHT MANUFACTURING	Industrial/Warehouse
1407 - INDUSTRIAL HEAVY MANUFACTURING	Industrial/Warehouse
1409 - ENGINEERING & RESEARCH BUILDING	FW
1411 - LABORATORY BUILDING	FW
1413 - COMPUTER CENTER	FW
1414 - ENGINEERING & RESEARCH - DISPLAY BASEMEN	FW
1415 - BROADCASTING FACILITY	FW
1416 - PASSENGER TERMINAL	Commercial
1417 - ARMORY - FINISHED BASEMENT	Institutional
1418 - POST OFFICE - MAIN	Institutional
1419 - POST OFFICE - BRANCH	Institutional
1421 - DISTRIBUTION WAREHOUSE	Industrial/Warehouse
1422 - MEGA WAREHOUSE	Industrial/Warehouse
1423 - TRANSIT WAREHOUSE	Industrial/Warehouse
1425 - COLD STORAGE FACILITY	Industrial/Warehouse
1427 - STORAGE WAREHOUSE	Industrial/Warehouse
1429 - MINI-WAREHOUSE	Industrial/Warehouse
1431 - HI-RISE MINIWAREHOUSE	Industrial/Warehouse
1432 - CREAMERY	Industrial/Warehouse
1433 - ENGINEERING & RESEARCH - DISPLAY MEZZANI	FW
1435 - MAINTENANCE HANGAR	Industrial/Warehouse
1437 - STORAGE HANGAR	Industrial/Warehouse
1439 - T-HANGAR	Industrial/Warehouse
1441 - COMPLETE AUTO DEALERSHIP	Commercial
1445 - MINI-LUBE GARAGE	FW
1447 - STORAGE GARAGE	FW
1449 - SERVICE (REPAIR) GARAGE	Commercial
1451 - SERVICE GARAGE SHED	FW
1453 - AUTOMOTIVE SERVICE CENTER	Commercial
1455 - SHOWROOM	Commercial
1457 - PARKING STRUCTURE	Industrial/Warehouse
1463 - SHELL BUILDING - OPEN MEZZANINE	FW
1465 - INDUSTRIAL BUILDING - INTERIOR BUILD-OUT	Industrial/Warehouse

BUC Codes and Description	Category
1466 - MECHANICAL BUILDING	Industrial/Warehouse
1468 - TELEPHONE BUILDING	FW
1471 - CAR WASH - CANOPY	FW
1501 - OFFICE BUILDING	Commercial
1503 - PARKING LEVEL	Industrial/Warehouse
1504 - OFFICE BUILDING - OFFICE BASEMENT	Commercial
1505 - OFFICE BUILDING - OFFICE MEZZANINE	Commercial
1510 - CENTRAL BANK	Commercial
1512 - MINI-BANK	Commercial
1514 - BANK BRANCH -	Commercial
1516 - MEDICAL BUILDING	Commercial
1518 - DENTAL OFFICE/CLINIC	Commercial
1521 - MEDICAL BUILDING - FINISHED BASEMENT	Institutional
1522 - GENERAL HOSPITAL	Institutional
1524 - SURGICAL CENTER - FINISHED BASEMENT	Institutional
1526 - CONVALESCENT HOSPITAL	Institutional
1530 - KENNEL	FW
1532 - VETERINARY HOSPITAL	Commercial
1540 - FIRE STATION VOLUNTEER	Institutional
1542 - FIRE STATION STAFFED	Institutional
1544 - GOVERNMENTAL BUILDING	Institutional
1546 - COMMUNITY SERVICE BUILDING	Institutional
1548 - LIBRARY PUBLIC	Institutional
1550 - JAIL - CORRECTIONAL FACILITY	Institutional
1552 - JAIL - POLICE STATION	Institutional
1553 - SHELL OFFICE BUILDING	FW
1601 - CHURCH	Institutional
1603 - CHURCH - CLASS. BASEMENT	Institutional
1604 - CHURCH W/ SUNDAY SCHOOL	Institutional
1605 - AUDITORIUM	Commercial
1607 - CHURCH EDUCATIONAL WING	Institutional
1608 - FELLOWSHIP HALL	Institutional
1610 - THEATER - LIVE STAGE	Commercial
1615 - THEATER - CINEMA	Commercial
1622 - VISITOR CENTER	Commercial
1625 - MUSEUM	Commercial
1632 - ARCADE BUILDING	Commercial
1633 - COMMUNITY CENTER	Institutional
1635 - BOWLING CENTER	Commercial
1639 - SKATING RINK ROLLER	Commercial
1644 - PAVILION	Commercial
1701 - LIGHT COMMERCIAL UTILITY BUILDING	Commercial
1703 - LIGHT COMM. ARCH-RIB QUONEST	FW
1705 - MATERIAL STORAGE BUILDING	FW
1707 - LUMBER STORAGE BUILDING - VERTICAL	FW
1709 - BOAT STORAGE BUILDING	FW
1711 - MATERIAL STORAGE SHED	FW
1713 - LUMBER STORAGE SHED - HORIZONTAL	FW

BUC Codes and Description	Category
1714 - GOLF STARTER BOOTHS	FW
1715 - BOAT STORAGE SHED	FW
1716 - GOLF CART STORAGE BUILDING	FW
1717 - EQUIPMENT (SHOP) BUILDING STORAGE MEZZA	FW
1719 - SHED OFFICE STRUCTURE	FW
1722 - FARM UTILITY SHED	FW
1723 - EQUIPMENT SHED	Industrial/Warehouse
1727 - MATERIAL SHELTER - LIGHT COMMERCIAL	FW
1731 - COLD STORAGE FARM	Industrial/Warehouse
1737 - FRUIT PACKING BARN	Industrial/Warehouse
1745 - POULTRY HOUSE - CAGE - ENCLOSED	Not Used
1747 - BARN GENERAL PURPOSE	Industrial/Warehouse
1748 - FREESTALL BARN	Industrial/Warehouse
1756 - STABLE	Industrial/Warehouse
1759 - ARENA	Commercial
1762 - FARM UTILITY ARCH-RIB QUONSET	Industrial/Warehouse
1764 - FARM IMPLEMENT ARCH-RIB QUONSET	Industrial/Warehouse
1765 - FARM IMPLEMENT SHED	Industrial/Warehouse
1766 - FEEDER BARN	Industrial/Warehouse
1772 - TRANSIENT LABOR CABIN	Industrial/Warehouse
1774 - CORN CRIB - SPACED BOARD	FW
1777 - GREENHOUSE STRAIGHT WALL	Industrial/Warehouse
1778 - GREENHOUSE HOOP (ARCH - RIB)	Industrial/Warehouse
1779 - GREENHOUSE SHADE SHELTER	Industrial/Warehouse
1801 - HIGH SCHOOL	Institutional
1802 - ALTERNATIVE SCHOOL	Institutional
1803 - JUNIOR HIGH SCHOOL	Institutional
1805 - ENTIRE ELEMENTARY	Institutional
1807 - CLASSROOM	Institutional
1809 - MULTIPURPOSE BUILDING	Institutional
1823 - LIBRARY COLLEGE	Institutional
1825 - PHYSICAL EDUCATION BUILDING	Institutional
1827 - GYMNASIUM	Institutional
1833 - SHOWER BUILDING	FW
1837 - RESTROOM BUILDING	Not Used
1839 - DAY CARE CENTER	Commercial
1843 - ENTIRE COLLEGE	Institutional
1845 - CLASSROOM COLLEGE	Institutional
1857 - GREENHOUSE INSTITUTION	FW
1864 - RELOCATABLE CLASSROOM	Institutional
1865 - RELOCATABLE OFFICE	FW
6401 - Stations with Service Bays	Commercial
6402 - Prefabricated Food Booths	FW
6403 - Car Wash - Manual	Commercial
6404 - Car Wash - Drive-thru	FW
6405 - Car Wash - Automatic	Commercial
6406 - Car Wash Canopies	FW
AF - A - FRAME	FW

BUC Codes and Description	Category
AH - Attached Housing	Single Family
CDO - CONDO	Condo
GD - Geo - Demo	FW
LC - Log Cabin	FW
MH - Mobile Home	Mobile Home
MHPK - Mobile Home Park	Mobile Home
MO - Modular Home	FW
PF - PreFab	FW
RVPK - RV Park	Commercial
SF - Single Family	Single Family
SH - Stilt Home	FW
TC - Tourist Court	FW

APPENDIX D

DEPARTMENT OF REVENUE PROPERTY USE CODES & DESCRIPTIONS

DOR Codes and Descriptions

0001 - Vac.Res
0002 - Vac. MH - PLATTED
0003 - Vac. CONDO SITE - PLATTED
0004 - Vac. Res. w/misc impr @ zero value
0006 - Residential Improvements carried on other pcl's
0007 - Res. or MH lot w/ misc impr of some value
0008 - Lot w/ MH on TPP
0024 - Vac. mh lot w/ misc impr @ 0 value
0028 - Vac. MH waterfront lot
0044 - Vac. Condo/RV Lot
0080 - Vac. Lakefront.
0082 - Vac. other waterfront
0084 - Vac. Lakefront w/ misc impr @ zero value
0085 - Vac. Lakefront w/misc impr of some value
0086 - Vac. Golf course front
0088 - Vac. Airstrip front
0099 - Vac. w/ Sinkhole History
0100 - SFR up to 2.49 AC
0101 - SFR 2.5 TO 9.99AC
0102 - SFR 10+ AC
0140 - Attached Housing
0150 - Modular Home up to 2.49 acres
0151 - Modular Home 2.50 - 9.99 acres
0152 - Modular Home 10+ acres
0160 - SFR - RENTAL
0180 - Res. Lakefront
0182 - SFR other waterfront
0183 - Modular Home Lakefront
0185 - Modular Home other Waterfront
0186 - SFR Golf course front
0187 - Modular Home Golf Course front
0188 - SFR Airstrip front
0199 - SFR w/ Sinkhole History
0200 - M.H. (RP) up to 2.49 Acres
0201 - M.H. (RP) 2.5 - 9.99 Acres
0202 - M.H. (RP) 10+ Acres
0280 - M.H. Lakefront (RP Tag)
0282 - M.H. other Waterfront w/ value(RP)
0286 - M.H. Golf course front (RP)
0299 - M.H. w/ Sinkhole History
0301 - Multi-Family 10+ (indiv units)
0310 - Multi-family - 10 - 49 units
0320 - Multi-family 50 units +
0330 - Multi Family - Low Income & Gov
0360 - Migrant Camps 10+ units
0400 - Condominiums

DOR Codes and Descriptions

0401 - Condominiums - M.H. (indiv unit)
0441 - Condominiums - R.V. (indiv unit)
0500 - CO-OP Apartments
0650 - Assisted living facility
0651 - Skilled Nursing Homes (Private-Medical)
0653 - CCRC (Continuing Care Retirement Community)
0801 - Multiple SFR Residences
0802 - Multiple MH Residences
0803 - Multiple Residences SFR & MH
0810 - Duplexes
0820 - Triplexes & Quad
0830 - Apartments (5-9 Units)
0860 - Migrant Camps 9 units or less
0989 - Splits in Progress
1000 - Vacant Commercial
1004 - Vac Comm misc impr @ zero value
1005 - Vac. Com./Imps on TPP
1006 - Comm. improvements carried on other pcl's
1007 - Comm. misc imp's of some value
1038 - Vac. Commercial Golf Course Land
1099 - Vacant Commercial w/ sinkhole
1100 - Com. Misc.
1104 - Structure(s) of some value
1110 - Retail up to 4999 sf
1120 - Retail 5000sf to 20000sf
1130 - Retail Over 20000 sf
1140 - Drug Store
1150 - Discount Stores
1160 - Post Office (Not Gov. Owned)
1170 - Home Improvement Center
1171 - Furniture Stores
1172 - Dollar Stores
1174 - Convenience Stores w/Gas
1175 - Convenience Stores ONLY
1179 - Beauty Shops
1180 - Laundromat
1190 - Day Care Center
1199 - Comm w/ sinkhole
1203 - Com. Land & Non-conforming Structure
1204 - Store/Office w/Residence
1211 - Downtown Core Area Misc
1300 - Department Stores
1400 - Supermarkets
1500 - Regional Shopping Center
1600 - Mini Plaza
1610 - Neighborhood Plaza

DOR Codes and Descriptions

1620 - Neighborhood Shopping Cntr
1671 - Community Shopping Cntr
1700 - Office Building 1 Story
1701 - Office Building - Prior residence
1800 - Office Building Multi-Story
1801 - Office Multi-sty - Prior residence
1906 - Commercial Condo
1940 - Hospitals (Taxable)
1942 - Professional Bldgs
1943 - Medical Complex/Drs. Offices
1944 - Animal Clinics
1945 - Funeral Homes
1946 - Schools and Colleges (taxable)
2000 - Airports (Private)
2100 - Restaurants & Cafeterias
2200 - Fast Foods & Drive-Ins
2300 - Banks (S&L, Financial Insts.)
2310 - Bank Branch office
2400 - Insurance Co. (National & Regional)
2500 - Svc & Repair Shops
2600 - Service Stations
2610 - Truck Stops
2700 - Auto Sales/Svc (Dealerships)
2701 - RV Sales/Service
2702 - Motorcycle/Rec. Vehicles Sales/Service
2710 - Farm Machinery Sales/Svc
2720 - Marine Sales/Svc
2730 - Mobile Home Sales/Svc
2740 - Auto Parts Sales
2750 - Auto Repair
2760 - Used Sales & Rental/Leasing
2770 - Quick Lube
2780 - Car Wash
2805 - Commercial Parking Lots
2840 - Mobile Home and RV Parks
2900 - Wholesale Outlets
3000 - Florests & Greenhouses
3100 - Theaters (Drive-Ins)
3200 - Theaters (Enclosed)
3300 - Bars & Lounges
3400 - BowlingAlleys,Skating Rinks&Pool Hal
3410 - Fitness Center
3420 - Radio/TV Station
3536 - Tourist Attractions
3537 - Entert Facil.(Golf, Go Carts, Etc
3538 - Clubhouse/Country Club/Cultural Org. (Taxable)

DOR Codes and Descriptions

3700 - Race Tracks
3800 - Golf Courses & Dr. Ranges
3900 - Hotels & Motels
3910 - Bed & Breakfast
3950 - Timeshare Properties
4001 - Vacant Industrial
4004 - Vac Indust w/misc imp@ 0 value
4005 - Vac Ind/Imps on TPP
4006 - Industrial improvements carried on other parcels
4007 - Industrial w/ impr of some value (XFOB)
4100 - Light Manufacturing
4104 - Industrial w/ impr of some value (BLDG)
4105 - Misc. Industrial Facility
4202 - Heavy Industrial
4216 - Heavy Ind-Pollution Cont. 193.011
4300 - Lumber Yds, Sawmills, Planing
4400 - Citrus Packing Plants
4500 - Citrus Canning/Processing
4600 - Citrus Packing Plants
4814 - Wh,Distrib,Term,Truck over 20,000 sf
4815 - Mini Warehouses
4816 - Flex Buildings
4817 - Wh,Distrib,Term,Truck over 20,000 sf with tilt up
4820 - Wh,Distrib,Term,Truck under 20,000 sf
4830 - Cold Storage
4915 - Open Storage-New&Used Bldg Supplies
4924 - Gas & Oil Storage & Distribution
4925 - Auto Wrecking & Junkyards
5100 - Cropland
5101 - Cropland w/Misc. Imp.
5102 - Cropland w/Res.
5103 - Cropland w/M.H.
5110 - Cropland w/Undev. Lnd.
5111 - Cropland w/Undev. w/Misc. Imp.
5112 - Cropland w/Undev. w/Res.
5113 - Cropland w/Undev. w/M.H.
5120 - Cropland w/Com. Land
5121 - Cropland w/Com. Bldg.
5150 - Cropland w/Citrus
5151 - Cropland w/Citrus/Misc. Imp.
5152 - Cropland w/Citrus/Res.
5160 - Cropland w/Pasture
5161 - Cropland w/Pasture/Misc. Imp.
5162 - Cropland w/Pasture/Res.
5163 - Cropland w/Pasture/M.H.
5170 - Cropland w/Farmland

DOR Codes and Descriptions

5171 - Cropland w/Farmland/Misc. Imp.
5400 - Timber
5401 - Timber w/Misc.Imp.
5402 - Timber w/Res.
5403 - Timber w/M.H.
5410 - Timber w/Undev. Lnd.
5411 - Timber w/Undev. w/Misc. Imp.
5412 - Timber w/Undev. w/Res.
5413 - Timber w/Undev. w/M.H.
5420 - Timber w/Com. Land
5450 - Timber w/Citrus
5452 - Timber w/Citrus/Res.
5460 - Timber w/Pasture
5462 - Timber w/Pasture/Res.
6000 - Pasture
6001 - Pasture w/Misc. Imp.
6002 - Pasture w/Res.
6003 - Pasture w/M.H.
6010 - Pasture w/Undev. Lnd.
6011 - Pasture w/Undev. w/Misc. Imp.
6012 - Pasture w/Undev. w/Res.
6013 - Pasture w/Undev. w/M.H.
6020 - Pasture w/Com. Land
6021 - Pasture w/Com. Bldg.
6022 - Pasture w/M.H. Park
6023 - Pasture w/Golf Course
6050 - Pasture w/Citrus
6051 - Pasture w/Citrus/Misc. Imp.
6052 - Pasture w/Citrus/Res.
6053 - Pasture w/Citrus/M.H.
6070 - Pasture w/Farmland
6071 - Pasture w/Farmland/Misc. Imp.
6072 - Pasture w/Farmland/Res.
6073 - Pasture w/Farmland/M.H.
6600 - Citrus
6601 - Citrus w/Misc. Imp.
6602 - Citrus w/Res.
6603 - Citrus w/M.H.
6610 - Citrus w/Undev. Lnd.
6611 - Citrus w/Undev. w/Misc. Imp.
6612 - Citrus w/Undev. w/Res.
6613 - Citrus w/Undev. w/M.H.
6620 - Citrus w/Com. Land
6621 - Citrus w/Com. Bldg.
6622 - Citrus w/M.H. Park
6660 - Citrus w/Pasture

DOR Codes and Descriptions

6661 - Citrus w/Pasture/Misc. Imp.
6662 - Citrus w/Pasture/Res.
6670 - Citrus w/Farmland
6671 - Citrus w/Farmland/Misc. Imp.
6672 - Citrus w/Farmland/Res.
6700 - Poultry, Bees, Fish, Rabbits...
6701 - Poultry, Bees, Fish, Rabbits... w/Misc. Imp.
6702 - Poultry, Bees, Fish, Rabbits... w/Res.
6703 - Poultry, Bees, Fish, Rabbits... w/M.H.
6710 - Poultry, Bees, Fish, Rabbits... w/Undev. Lnd.
6721 - Poultry, Bees, Fish, Rabbits... w/Com. Bldg.
6763 - Poultry, Bees, Fish, & Rabbits...w/Pasture/M.H.
6800 - Dairy
6801 - Dairy w/Misc. Imp.
6802 - Dairy w/Res.
6803 - Dairy w/M.H.
6810 - Dairy w/Undev. Lnd.
6811 - Dairy w/Undev. w/Misc. Imp.
6812 - Dairy w/Undev. w/Res.
6821 - Dairy w/Com. Bldg.
6851 - Dairy w/Citrus/Misc Imp.
6870 - Dairy w/Farmland
6900 - Nursery
6901 - Nursery w/Misc. Imp.
6902 - Nursery w/Res.
6903 - Nursery w/M.H.
6910 - Nursery w/Undev. Lnd.
6911 - Nursery w/Undev. w/Misc. Imp.
6913 - Nursery w/Undev. w/M.H.
6921 - Nursery w/Undev. w/Com. Bldg.
6950 - Nursery w/Citrus
6960 - Nursery w/Pasture
6961 - Nursery w/Pasture/Misc. Imp.
6971 - Nursery w/Farmland/Misc. Imp.
7000 - Vacant Institutional - vac land or misc impr of so
7040 - Vacant HOA Appurtenant Common Elements
7050 - Vacant non-Appurtenant Common Elements
7060 - Vacant Condo Common Elements - vac land or misc im
7070 - Vacant CDD Parcel - vac land or misc impr of some
7071 - Churches- vacant land or misc impr of some value
7072 - Schools & Colleges (Private) - vac land or misc im
7073 - Hospitals (Privately Owned) - vac land or misc imp
7074 - Homes for the Aged - vac land or misc impr of some
7075 - Charitable including Orphanages - vac land or misc
7076 - Cemeteries - vac land or misc impr of some value
7077 - Clubs & Lodges - vac land or misc impr of some val

DOR Codes and Descriptions

7078 - Nursing Homes (Medical Facilities) - vac land or m
7079 - Cultural Organizations - vac land or misc impr of
7081 - Vacant Military - vac land or misc impr of some va
7082 - Vacant Forest, Parks - vac land or misc impr of so
7083 - Vacant Public County Schools - vac land or misc im
7084 - Vacant Colleges - vac land or misc impr of some va
7085 - Vacant Hospitals - vac land or misc impr of some v
7086 - Vacant County - vac land or misc impr of some valu
7087 - Vacant State - vac land or misc impr of some value
7088 - Vacant Federal - vac land or misc impr of some val
7089 - Vacant Municipal - vac land or misc impr of some v
7100 - Churches
7101 - Churches (Taxable)
7200 - Schools & Colleges (Private)
7300 - Hospitals (Privately Owned)
7400 - Homes for the Aged
7500 - Charitable including Orphanages-improved
7600 - Cemeteries
7728 - Clubs & Lodges
7750 - Non-Appurtenant Common Elements
7770 - CDD Parcel Improved
7800 - Nursing Homes (Medical Facilities)
7900 - Cultural Organizations
8200 - Forests, Parks, Rec. Areas
8300 - Schools,Public-County (Owned by Sch Brd
8400 - Colleges
8500 - Hospitals (Municipal & County)
8600 - Counties (Other than Pub Schools,Colleg
8700 - State (Other than Military,Forests,P
8800 - Federal (Other than Military, Forests,P
8900 - Municipal (Other than Colleges,Parks&Re
8930 - Municipal GOLF COURSE
9130 - Railroad Land
9140 - Railroad Land w/Misc. Imp
9190 - Utilities (Gas, Electric, Phone)
9200 - Phosphate Land
9207 - Phosphate Plants
9208 - Sand Mines
9209 - Sand Mines with Improvements
9210 - Phosphate Land With Improvements
9350 - Mineral Rights (Not Phos.)
9360 - Phos. Mineral Rights
9400 - Streets & R/W (Private)
9500 - Submrgd Land/Lk Bottom/Perc Pond)
9670 - Sewage/Borrow Pits/Spray Fields
9681 - Waste Land

DOR Codes and Descriptions

9741 - Recreation Land (Covenant)
9744 - Recreation Land w/Misc.Imp.(Covenant)
9800 - Centrally Assessed Railroad Land
9801 - Centrally Assessed Railroad Value
9900 - Unplatted up to 10 acres
9904 - Unplatted up to 10ac w/ impr @ zero val
9910 - Inaccessible tracts
9920 - Unplatted tracts 10 - 29.99 acres
9925 - Unplatted tracts 30 to 59.99 acres
9930 - Unplatted tracts 60 - 99.99 acres
9935 - Unplatted tracts 100+ acres
9940 - Recreational Land (Private)

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

APPENDIX E

To be published no later than May 26, 2015.

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

Notice is hereby given that the City Commission of the City of Lake Wales, will conduct a public hearing to consider imposing fire services special assessments for the provision of fire protection services within the City for the Fiscal Year beginning October 1, 2015.

The hearing will be held at 6:00 p.m., or as soon thereafter as possible, on June 16, 2015, in the Commission Chambers at the City Administration Building, 201 W. Central Avenue, Lake Wales, Florida, for the purpose of receiving public comment on the proposed assessments.

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the City Clerk no later than seven (7) days prior to the proceedings. Telephone (863) 678-4182 for assistance. If hearing impaired, telephone the Florida Relay Service numbers, (800) 955-8771 (TDD) or (800) 955-8770 (Voice) for assistance.

The assessments for each parcel of property will be based upon each parcel's Property Use classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire services assessment schedule being considered by City Commission for the Fiscal Year beginning October 1, 2015:

Fire Services Assessment Rates

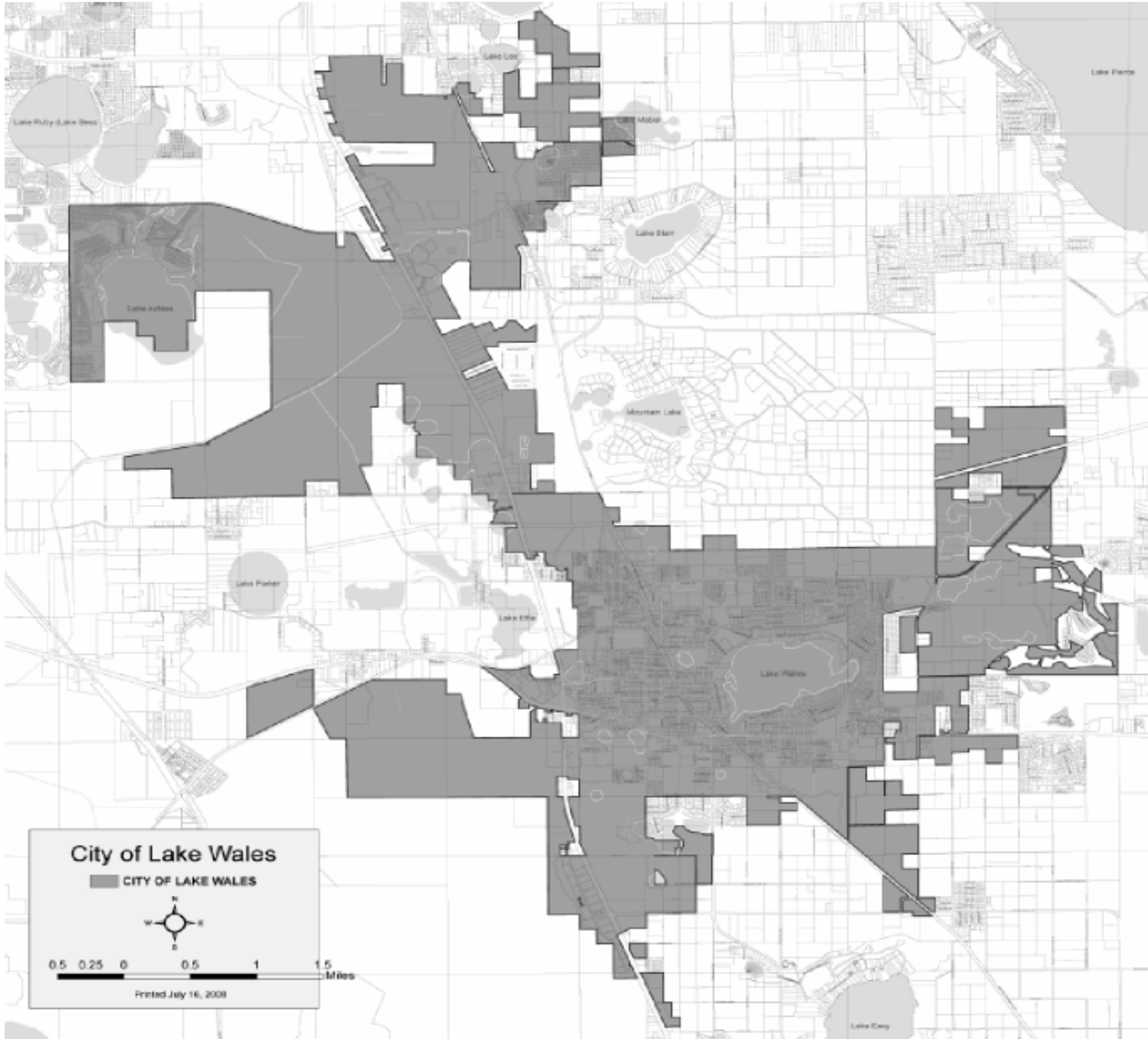
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$
Industrial/Warehouse	\$
Institutional	\$

Copies of the Fire Services Special Assessment Ordinance, the Initial Assessment Resolution initiating and imposing the fire services assessment, the preliminary assessment roll, and other documentation related to the proposed Fire Services Special Assessment are available for inspection at the City Manager's office located at the City Administration Building, 201 W. Central Avenue, Lake Wales, Florida between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected on a separate bill to be mailed by the City. Failure to pay the assessment could result in foreclosure proceedings against your property as well as the initiation of proceedings to compel payment by any means authorized by law, including a process that would result in a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Fire Department at (863) 678-4203 between 8:00 a.m. and 5:00 p.m., Monday through Friday.

[Map of city to follow]



APPENDIX F

FORM OF NOTICE TO BE MAILED

**City of Lake Wales
201 W. Central Avenue
P. O. Box 1320
Lake Wales, Florida 33853**

CITY OF LAKE WALES, FLORIDA

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

NOTICE DATE: May 26, 2015

**Owner Name
Address
City, State, Zip**

Tax Parcel # _____

Legal Description: _____

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

As required by Section 197.3632, Florida Statutes, and as directed by the City Commission pursuant to City Ordinance, notice is hereby given by the City of Lake Wales (the "City"), that the City will consider adopting a special assessment which may be levied on your property for fire protection services, facilities, and programs for the City's fiscal year commencing October 1, 2015. The total fire assessment revenue to be collected for the fire services special assessments for Fiscal Year 2015-16 within the City is estimated to be \$_____. The assessment is based on the classification of each parcel of assessed property and number of billing units contained within the specified Property Use Categories. The above-listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 15-16 Assessment
[Category]	[Parcel Unit][Unit Desc]	[Charge]
[Category]	[Parcel Unit][Unit Desc]	[Charge]
[Category]	[Parcel Unit][Unit Desc]	[Charge]

The maximum annual fire assessment that can be charged without further notice for Fiscal Year 2015-16 and for future fiscal years for the above parcel is \$ _____.

A hearing will be held at 6:00 p.m., or as soon thereafter as possible, on June 16, 2015, in the Commission Chambers at the City Administration Building, 201 W. Central Avenue, Lake Wales Florida, for the purpose of receiving public comment on the proposed assessments.

You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to

appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the City Clerk no later than seven (7) days prior to the proceedings. Telephone (863) 678-4182 for assistance. If hearing impaired, telephone the Florida Relay Service numbers, (800) 955-8771 (TDD) or (800) 955-8770 (Voice) for assistance.

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

Copies of the Fire Services Special Assessment Ordinance, the Initial Assessment Resolution initiating and imposing the fire services assessment, the preliminary assessment roll, and other documentation related to the proposed Fire Services Special Assessment are available for inspection at the City Manager's office located at the City Administration Building, 201 W. Central Avenue, Lake Wales, Florida between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The fire services non-ad valorem assessment amount shown on this notice for the above parcel will be collected on a separate bill that will be mailed to you in November 2015. Failure to pay the assessment could result in foreclosure proceedings against your property as well as the initiation of proceedings to compel payment by any means authorized by law. In future years, the Fire Services Assessment may be collected by the Polk County Tax Collector, pursuant to Chapter 197, Florida Statutes, on the annual tax bills, in which case failure to pay the Fire Services Assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to your property. In lieu of a lien, the City may include the unpaid portions of this year's Fire Services Assessment in future years' collections using the annual tax bills.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire services assessment, please contact the City Fire Department at (863) 678-4203 between 8:00 a.m. and 5:00 p.m., Monday through Friday.

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

City of Lake Wales Fire Assessment Program

May 5, 2015



CORPORATE HEADQUARTERS:
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
T 850-681-3717
F 850-224-7206

LONGWOOD OFFICE:
280 Wekiva Springs Road
Protegrity Plaza, Suite 2000
Longwood, Florida 32779
T 407-629-6900
F 407-629-6963



What is a Fire Assessment?

- A fire assessment is a charge imposed against real property to pay for fire services provided by the local government.
 - Fire services includes such things as:
 - Fire suppression
 - Hazmat response
 - Fire prevention
 - Emergency response and disaster preparedness
 - Safety education
 - Does not include EMS-type calls above first responder

Case Law Requirements

- Special benefit to property
 - Fire services (up to first responder) do provide benefit
- and
- Fair and reasonable apportionment
 - Logically and factually driven method must be developed to spread the costs among the benefited properties.
 - Does method of apportionment make sense in terms of what is being provided?
 - Legislative determination receives judicial deference.

Historical Demand Methodology*

- Court tested and approved
- Most widely adopted
- Historical demand is the driving factor
- Based on initial response; therefore, treats all calls equally
- One rate for single family residential structures regardless of size

*Methodology was upheld by the Fourth District Court of Appeals in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

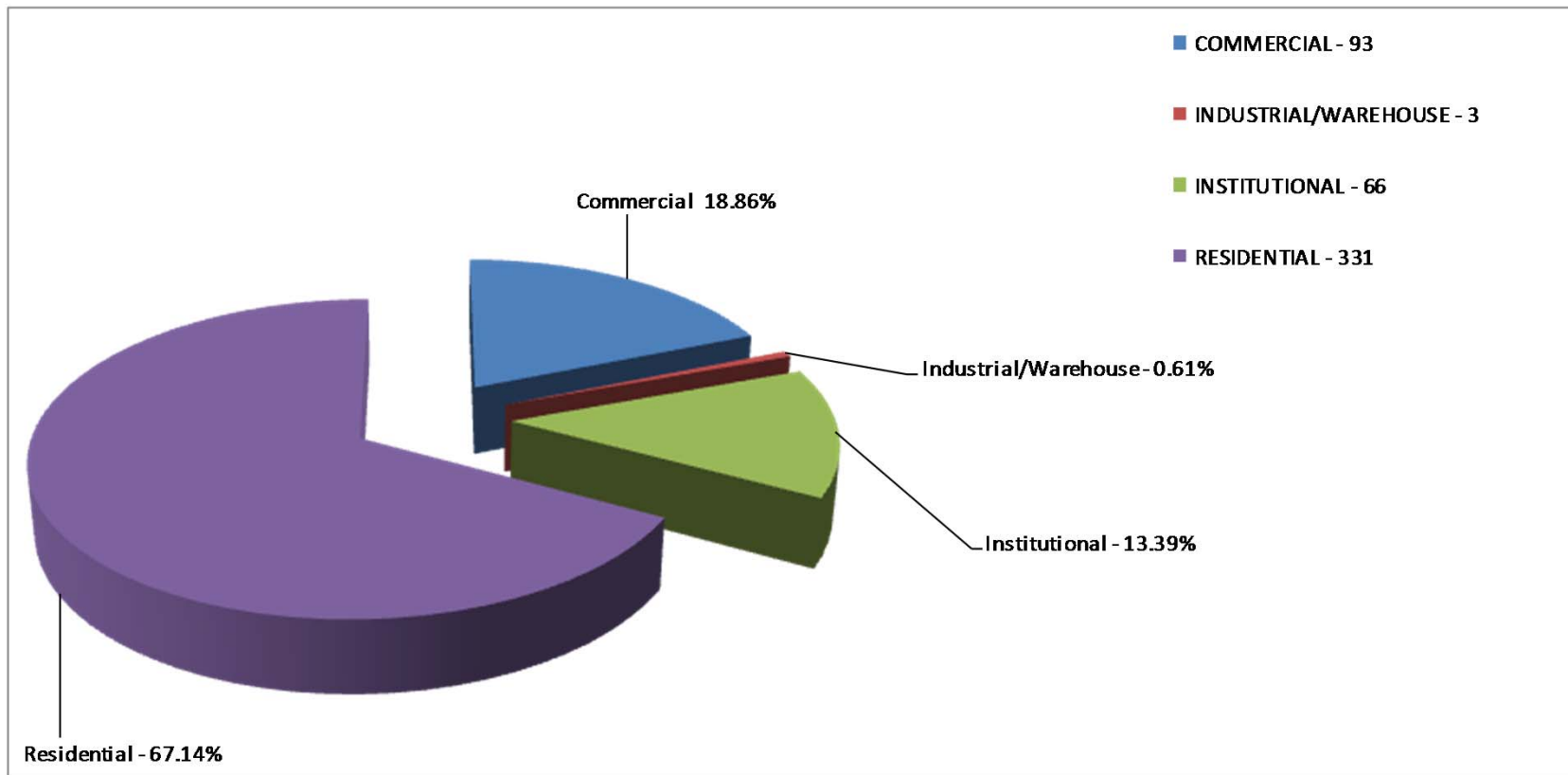
Data Components

- Service Delivery
 - ALS without transport
 - Fire flow available – non-residential square foot cap - 125,500 square feet
 - Benefit area
 - Incorporated Lake Wales
- Fire Department Budget
 - Fire Rescue Budget – allocated between non-EMS (fire) and EMS
- Develop Cost Apportionment
 - Call/Incident Data
- Develop Parcel Apportionment/Preliminary Assessment Roll
 - Ad Valorem Tax Roll Data
 - Building/Property Use
 - Dwelling Units
 - Square Footage

5-Year Proforma Assessable Budget

DESCRIPTION	FY 2015-16 Preliminary	FY 2015-16 Assessable	FY 2016-17 Assessable	FY 2017-18 Assessable	FY 2018-19 Assessable	FY 19-20 Assessable	5-Year Average Assessable
EXPENDITURES							
PERSONNEL EXPENDITURES	2,358,259	1,813,501	1,858,839	1,905,310	1,952,942	2,001,766	1,906,472
OPERATING EXPENDITURES	221,954	114,498	117,345	120,263	123,254	126,319	120,336
ALLOCATIONS EXPENDITURES	40,638	31,251	32,032	32,833	33,654	34,495	32,853
CAPITAL OUTLAY EXPENDITURES	375,581	351,192	131,192	131,192	131,192	131,192	175,192
5-YEAR CAPITAL IMPROVEMENT PLAN							
Command Vehicle		0	30,760	0	0	0	6,152
Air packs		0	0	0	191,400	0	38,280
Brush Truck		0	100,000	0	0	0	20,000
Chief's Car	25,000	19,225	0	0	0	0	3,845
Rescue Boat		0	0	5,890	0	0	1,178
Thermal Imaging Camera	6,000	6,000	0	0	0	0	1,200
TOTAL CIP	31,000	25,225	130,760	5,890	191,400	0	70,655
TOTAL EXPENDITURES	3,027,432	2,335,667	2,270,168	2,195,487	2,432,442	2,293,772	2,305,507
REVENUES							
Highland Park Contract	9,823	9,823	9,823	9,823	9,823	9,823	9,823
TOTAL REVENUES	9,823	9,823	9,823	9,823	9,823	9,823	9,823
TOTAL EXPENDITURES	3,027,432	2,335,667	2,270,168	2,195,487	2,432,442	2,293,772	2,305,507
TOTAL REVENUES	9,823	9,823	9,823	9,823	9,823	9,823	9,823
NET EXPENDITURES	3,017,609	2,325,844	2,260,345	2,185,664	2,422,619	2,283,949	2,295,684
MISC ASSESSMENT EXPENDITURES							
Study Costs		20,000	0	0	0	0	4,000
Implementation & Annual Maintenance Costs		8,500	8,500	8,500	8,500	8,500	8,500
First Class Notice Costs (5,000 x 1.35)		6,750	100	100	100	100	1,430
Collection Costs (TC - 2%)		53,153	51,078	49,397	54,731	51,610	51,994
Collection Costs (PA - 2%)		53,153	51,078	49,397	54,731	51,610	51,994
Statutory Discount & Undercollection (4% & 1%)		137,078	131,728	127,392	141,149	133,098	134,089
TOTAL MISC. ASSESSMENT EXPENDITURES		278,633	242,484	234,786	259,211	244,917	252,006
TOTAL ASSESSABLE COSTS		2,604,477	2,502,829	2,420,450	2,681,830	2,528,866	2,547,690

Cost Apportionment: Based on Historical Demand for Fire Services (Calendar Year 2014)



Parcel Apportionment*

Category

Parcel Apportionment

Residential Category

Residential

Dwelling Unit

Non-Residential Categories

Commercial

Industrial/Warehouse

Institutional

Square Footage (capped at 125,500 sq. ft.)

*Because of the urbanized character of the City, the suppression of fire on vacant property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Therefore, it is fair and reasonable not to apportion any of the assessed costs to vacant property.

Assessment Rate Calculations

Maximum Rates

Category	Number of Incidents	Percentage of Calls	Proportion of 5-Year Average Assessable Costs	Billing Units	Per Unit Rate
Residential	331	67.14%	\$1,710,518	6,571	\$261.00
Commercial	93	18.86%	\$480,599	3,885,821	\$0.13
Industrial/Warehouse	3	0.61%	\$15,503	1,480,946	\$0.02
Institutional	66	13.39%	\$341,070	1,735,149	\$0.20
Total	493	100%	\$2,547,690		

Fire Assessment Rate Scenarios

	75%	64.5%	57.5%	50%	38.4%
Residential Property Use Categories	Rate Per Dwelling Unit				
Residential	\$196.00	\$168.00	\$150.00	\$131.00	\$100.00
Non-Residential Property Use Categories	Rate Per Square Foot				
Commercial	\$0.10	\$0.08	\$0.08	\$0.07	\$0.05
Industrial/Warehouse	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Institutional	\$0.15	\$0.13	\$0.12	\$0.10	\$0.08
Total Estimated Gross Revenue	\$1,910,768	\$1,643,260	\$1,464,922	\$1,273,845	\$978,313
Total Estimated Government Buy-down	\$161,037	\$138,496	\$128,917	\$108,120	\$85,567
Total Estimated Institutional Tax Exempt Buy-down	\$76,971	\$66,708	\$61,577	\$51,314	\$41,051
Total Estimated Net Revenue	\$1,672,760	\$1,438,056	\$1,274,428	\$1,114,411	\$851,695

Implementation Schedule

Event	Date
Workshop	May 5, 2015
Notice to Proceed with Implementation	May 5, 2015
City Adopts Initial Assessment Resolution	May 19, 2015
City publishes notice of public hearing to adopt Final Rate Resolution	May 26, 2015
Mail First Class Notices to Property Owners	May 26, 2015
Public hearing to adopt Final Assessment Rate Resolution	June 16, 2015
Separate Bills Mailed	November 2015

Policy Direction

- Notice to Proceed with Implementation
 - Rates
- Exemption Policy
 - Government Parcels
 - Institutional Tax Exempt Parcels
- Other Issues