
MARTIN COUNTY, FLORIDA

=====

INITIAL ASSESSMENT RESOLUTION

=====

ADOPTED JULY 24, 2018

TABLE OF CONTENTS

	<u>Page</u>
SECTION 1. AUTHORITY.....	2
SECTION 2. PURPOSE AND DEFINITIONS.....	2
SECTION 3. ESTABLISHMENT OF THE MARTIN COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.	7
SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.	7
SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS.....	8
SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.....	8
SECTION 7. COST APPORTIONMENT METHODOLOGY.	15
SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.....	16
SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS; ESTABLISHMENT OF INITIAL FIRE PROTECTION ASSESSMENTS.	19
SECTION 10. ASSESSMENT ROLL.....	21
SECTION 11. HARDSHIP ASSISTANCE.	22
SECTION 12. METHOD OF COLLECTION.	24
SECTION 13. AUTHORIZATION OF PUBLIC HEARING.	24
SECTION 14. NOTICE BY PUBLICATION.	25
SECTION 15. NOTICE BY MAIL.	25
SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS.	25
SECTION 17. EFFECTIVE DATE.	25
 APPENDIX A: FIRE PROTECTION INCIDENT REPORT TYPE OF SITUATION FOUND CODES.....	 A-1
APPENDIX B: FIXED PROPERTY USE CODES	B-1
APPENDIX C: IMPROVEMENT CODES.....	C-1
APPENDIX D: DOR CODES	D-1
APPENDIX E: FORM OF NOTICE TO BE PUBLISHED	E-1
APPENDIX F: FORM OF NOTICE TO BE MAILED.....	F-1

RESOLUTION NO. 2018-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE MARTIN COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR HARDSHIP ASSISTANCE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Martin County, Florida (the "Board"), has enacted Ordinance No. _____ (the "Ordinance"), which authorizes the annual imposition of Fire Protection Assessments for fire protection services, facilities, and programs against all Assessed Property within the areas of Martin County that constitute the boundaries of the Martin County Municipal Service Benefit Unit for Fire Protection Services; and

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

WHEREAS, the Board desires to impose an annual Fire Protection Assessment program within the areas of Martin County that constitute the boundaries of the Martin County Municipal Service Benefit Unit for Fire Protection Services, using the tax bill collection method for the Fiscal Year beginning on October 1, 2018.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Protection Assessment Ordinance (Ordinance No. ____), Article VIII, Section 1 of the Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance which initiates the process for developing the Assessment Roll and directs the imposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2018.

(B) 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.

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

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, the 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 C or as verified by the County through field work, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein.

"Cost Apportionment" means the apportionment of the Fire Protection 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 Fire Protection Incident Reports 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 County, attached hereto as Appendix D 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 Medical Services" means those services recorded in the Incident Reports that assign a "type of situation found code" of 300, 311, 321, 322, 323, 364, 381, 554, 611 and 661. 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 protection services, determined by the Board to be associated with Emergency Medical Services.

"Estimated Fire Protection Assessment Rate Schedule" means that rate schedule set forth in Section 10 specifying the Fire Protection Assessed Costs and the estimated Fire Protection Assessments.

"Extremely Low-Income Persons" shall mean one or more natural persons, the gross Total Household Income of which does not exceed 30% of the median adjusted gross income for households within the metropolitan statistical area covering the County as reported by the U.S. Department of Housing and Urban Development or its governmental successor in function for the preceding calendar year.

"Fire Protection Incident Reports" means those Incident Reports that do not record Emergency Medical 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 B attached hereto and incorporated herein by reference.

"Improvement Codes" mean the building use codes assigned by the Property Appraiser to Tax Parcels within the MSBU as specified in Appendix C attached hereto and incorporated herein by reference or assigned by the County to Tax Parcels within the MSBU after field verification.

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

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS that documents a County fire protection 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 C or as verified by the County through field work.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes specified in Appendix C or as verified by the County through field work.

"Martin County Municipal Service Benefit Unit for Fire Protection Services" or the **"Fire MSBU"** means the municipal service benefit unit established by the Board in Section 3 of this Initial Assessment Resolution.

"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.

"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 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.

"Pole Barn" means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress as defined in Section 125.01(1)(r), Florida Statutes.

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

"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" 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 or as verified by the County through field work.

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

"Total Household Income" means, as defined in 24 CFR §5.609, all amounts, monetary or not, which (i) go to, or on behalf of, the family head or spouse (even if temporarily absent) or to any family member; (ii) are anticipated to be received from any source outside the household during the 12-month period; and (iii) including amounts derived from assets to which any member of the family has access.

SECTION 3. ESTABLISHMENT OF THE MARTIN COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The Martin County Municipal Service Benefit Unit for Fire Protection Services is hereby created to include all the unincorporated area of the County and the incorporated areas of the Town of Ocean Breeze and the Village of Indiantown, whose governing bodies have or will consent by ordinance to be included within the MSBU.

(B) The Martin County Municipal Service Benefit Unit for Fire Protection Services is created to fund the provision of fire protection services, facilities and programs, which services, facilities and programs provide a special benefit to all Assessed Property within the Martin County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

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

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the MSBU will be benefited by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire

Protection Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Unless exempted by the Board, Fire Protection Assessments shall be imposed against all Tax Parcels within the MSBU. Fire Protection Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Protection Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled Martin County, Florida Fire Assessment Memorandum, July 2018, prepared by Government Services Group, Inc., which is hereby incorporated herein by reference.

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Protection Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Sections 79.273 and 79.274 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 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) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the County; (4) containing the spread of fire incidents

occurring on land with the potential to spread and endanger property and property features, and (5) preserving and enhancing the value of property due to the availability of comprehensive fire protection services.

(C) The availability and provision of comprehensive fire protection 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, the property and rental values within the MSBU.

(D) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and 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, 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.

(E) The data available in the Improvement Codes is more useful and accurate to determine property use and 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, (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless

of property use, and (3) the County conducted field work to ascertain property use when sufficient information was not available relative to Building Area.

Cost Apportionment

(F) 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 Protection Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(G) Apportioning Fire Protection Assessed Costs among classifications of property based upon historical demand for fire protection 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 County's standards and practices.

(H) Apportioning the Fire Protection 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 Protection 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 Assessed Property and their intended occupants. There exist sufficient Fire Protection Incident Reports that

document the historical demand for fire protection services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Protection Incident Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages that were determined by an examination of Fire Protection Incident Reports is a fair and reasonable method to apportion the Fire Protection Assessed Costs among the Property Use Categories.

(J) As a result of the urbanized character of the MSBU, the suppression of fire on land and other unimproved property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the unimproved property. Improved properties specially benefit from the availability of a professional fire protection services program within the County through lowered fire insurance premiums and the protection of the life and safety of the occupants of the property. Such benefits accrue mainly to Buildings and not to land or other unimproved properties. Additionally, pursuant to Section 125.01(1)(r), Florida Statutes, the County is prohibited from imposing a Fire Protection Assessment on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Therefore, it is fair and reasonable not to apportion any of the Fire Protection Assessed Costs to vacant property and the Fire Protection Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(K) The potential need for the County's fire protection resources is generated primarily by improved properties and the level of services required to meet anticipated

demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Protection Incident Reports documenting fire protection services provided to non-specific property uses.

Residential Parcel Apportionment

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

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

(N) Apportioning the Fire Protection Assessed Cost for fire protection 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.

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 protection service, fire flow, fire fighters, quantity and size of apparatus, and other

special fire-fighting 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 fire fighting 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 Protection Assessment.

(Q) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the County. According to the Florida Association of RV Parks and Campgrounds, the average size of a recreational vehicle is 191 square feet. Thus, it is fair and reasonable to treat each recreational vehicle space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet to that recreational vehicle space. The average size of a single wide mobile home is 720 square feet. Given that the actual Building Area for these mobile homes within the MSBU 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 treat each mobile home within Recreational Vehicle Park property as a Building of Commercial Property and assign either its actual square footage or the square footage of 720 square feet to that mobile home.

(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 County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessments shall be imposed upon such Buildings.

(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 Protection 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 nor 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 Protection Assessments and shall not be afforded an exemption from the Fire Protection Assessment that is granted to other Government Property.

(U) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the Fire Protection Assessment: (i) land classified as agricultural land pursuant to Section 193.461, Florida Statutes (ii) Buildings of Non-Residential property with a just value of \$10,000 or less that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes; and (iii) any Pole Barns that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Accordingly, it is fair and reasonable not to impose

Fire Protection Assessments upon such land classified as agricultural and such Buildings.

(V) It is in the best interest of the health, safety, and welfare of the citizens of the County to assist Extremely Low Income Persons who are Owners of homesteaded Residential Property with the financial burden created by the imposition of a Fire Protection Assessment by offering a hardship assistance program for qualified property Owners.

SECTION 7. COST APPORTIONMENT METHODOLOGY.

(A) The County examined the Code Descriptions in the Fixed Property Use Codes in the Fire Protection 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 Protection Incident Reports, the County assigned fire protection incidents to specific properties located within the MSBU by correlating these Code Descriptions to the Improvement Codes and DOR Codes.

(B) Based upon such assignment of Fire Protection Incident Reports to specific properties, the number of Fire Protection Incident Reports filed within a sampling period was determined for each Property Use Category.

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

(D) The Demand Percentage for each Property Use Category was then applied to the Fire Protection Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Protection Assessed Costs allocated to each individual Property Use Category.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs allocated 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 directed that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 9 of this Initial Assessment Resolution.

(C) The Fire Protection Assessed Costs allocated to each Property Use Category and to Mixed Use Property pursuant to the Cost Apportionment set forth in Section 7 above, 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 Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the MSBU, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

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

(a) Multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the County's fire protection budget to be funded from Fire Protection Assessment revenue derived from each category of Non-Residential Property.

(b) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building. 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) 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 dollar amount per square foot of Building Area for each category of Non-Residential Property.

(d) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate calculated in subsection (c) above by the number of square feet of Building Area for each Building. The resulting product for each Building is the amount of Fire Protection Assessments to be imposed on each Building of Non-Residential Property.

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

(a) Recreational Vehicle Park property that contains multiple property uses, such as mobile home spaces, recreational vehicle spaces, or other Non-Residential Property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

(b) For mobile home spaces located on a Tax Parcel of Recreational Vehicle Park property, each mobile home space, including vacant and occupied spaces, shall be assigned either its actual Building Area, if available, or 720 square feet. Then multiply the applicable square foot rate determined in Section 8(C)(2) above for Commercial Property by the number of square feet of Building Area assigned to each Tax Parcel of Recreational Vehicle Park property.

(c) For Buildings of Non-Residential Property located on a Tax Parcel of Recreational Vehicle Park property, each Building shall be assessed in accordance with its applicable Property Use Category as provided in Section 8(C)(2) above.

(d) For recreational vehicle spaces located on a Tax Parcel of Recreational Vehicle Park property, aggregate the amount of square footage of Building Area with recreational vehicle spaces, as reported to the Department of Health, assigned at 191 square feet each. Then multiply the applicable square foot rate determined in Section 8(C)(2) above for Commercial Property by the number of square feet of Building Area assigned to each Tax Parcel of Recreational Vehicle Park property.

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

**SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS;
ESTABLISHMENT OF INITIAL FIRE PROTECTION ASSESSMENTS.**

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels for the Fiscal Year beginning October 1, 2018, is \$13,910,035.00.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2018, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Residential Property Use Categories	Full Costs Rate Per Dwelling Unit
Residential	\$151
Non-Residential Property Use Categories	Full Costs Rate Per Square Foot
Commercial	\$0.32
Industrial/Warehouse	\$0.05
Institutional	\$0.24

(C) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon Buildings categorized as 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 the VA and HUD, shall not be exempted from the Fire Protection Assessment. Further, no Fire Protection Assessment shall be imposed against any land that is classified as

agricultural land pursuant to Section 193.471, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

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

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

(F) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified

Fire Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2018. No portion of such Fire Protection Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Costs are attributable to the provision of emergency medical services.

(G) The estimated Fire Protection Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2018, as provided in Section 10 of this Initial Assessment Resolution.

SECTION 10. ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year beginning October 1, 2018, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the MSBU that are not otherwise exempted by the Board. The County Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of the Ordinance, this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the County Administrator 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 Protection 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 of determining the Fire Protection Assessments for fire protection services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the MSBU.

SECTION 11. HARDSHIP ASSISTANCE.

(A) There is hereby created an economic hardship program to assist homesteaded Residential Property Owners who meet the definition of Extremely Low Income Persons as established herein. An Owner of homesteaded Residential Property who meets extremely low income level and asset guidelines specified by the County shall be eligible to receive payment of the Fire Protection Assessment imposed on said property by the County. Applicants for this hardship assistance shall provide written documentation satisfactory to the County Administrator in order to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the County from funds other than those generated by the Fire Protection Assessment.

(B) Prior to August 20, 2018 and prior to May 1 of each subsequent year, the applicant shall file with the County Administrator an application under oath demonstrating entitlement to hardship assistance as provided herein. Such application shall include the following:

(1) The name and address of all Owners and occupants of the Residential Property;

(2) The address and legal description for the Residential Property;

(3) Proof of Total Household Income from all sources and other documentation required to demonstrate qualification as an Extremely Low Income Person;

(4) Proof of ownership and that the Residential Property is homesteaded in accordance with Florida law; and

(5) Such other information relating to the application as may be reasonably requested.

(C) The County Administrator, with the assistance of other members of the administrative staff of the County, shall, within fifteen (15) days after the filing of such application, review the application and such other supporting data that may be filed therewith and make such further investigation as may be reasonably required in order to determine if the applicant is qualified for hardship assistance pursuant to this Section.

(D) The County Administrator shall furnish his or her written decision to such applicant by United States mail, postage prepaid, addressed to the applicant at the address stated on the application on or before the expiration of twenty (20) days following the filing of the application determining if the applicant is or is not qualified for hardship assistance pursuant to this Section.

(E) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning

October 1, 2018 upon a parcel of homesteaded Residential Property whose Owner has been granted hardship assistance as provided in this Section.

(F) Any shortfall in the expected Fire Protection Assessment proceeds due to any hardship assistance provided herein 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. In the event a court of competent jurisdiction determines any assistance provided by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such assistance afforded to such Tax Parcel by the Board.

SECTION 12. METHOD OF COLLECTION. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to Uniform Assessment Collection Act as provided in Section 79.301 of the Ordinance for the Fiscal Year beginning October 1, 2018.

SECTION 13. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 9:00 a.m. on September 11, 2018, in the Martin County Commission Chambers, 2401 S.E. Monterey Road, Stuart, Florida, at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments.

SECTION 14. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 12 hereof in the manner and time provided in Section 79.284 of the Ordinance. The notice shall be published no later than August 21, 2018 in substantially the form attached hereto as Appendix E.

SECTION 15. NOTICE BY MAIL. The County Administrator shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 79.285 of the Ordinance, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than August 21, 2018.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the County's Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs to properties within the MSBU, as reflected by the Fire Protection Assessed Cost. 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 provided to properties within the MSBU.

SECTION 17. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

DULY PASSED AND ADOPTED THIS 24TH DAY OF JULY, 2018.

**BOARD OF COUNTY COMMISSIONERS
MARTIN COUNTY, FLORIDA**

(SEAL)

BY: _____
EDWARD V. CIAMPI, CHAIRMAN

ATTEST:

CAROLYN TIMMANN
CLERK OF THE CIRCUIT COURT
AND COMPTROLLER

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

BY: _____
SARAH W. WOODS
COUNTY ATTORNEY

APPENDIX A

FIRE PROTECTION INCIDENT REPORT TYPE OF SITUATION FOUND CODES

APPENDIX A

FIRE PROTECTION INCIDENT REPORT TYPE OF SITUATION FOUND CODES

Code	Description	EMS/NON-EMS
100	Fire, Other	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
116	Fuel burner/boiler malfunction, fire confined	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
138	Off Road vehicle or heavy equipment fire	NON-EMS
140	Natural vegetation 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
155	Outside stationary compactor/compacted trash fire	NON-EMS
161	Outside storage fire	NON-EMS
162	Outside equipment fire	NON-EMS
200	Overpressure rupture, explosion, overheat, other	NON-EMS
211	Overpressure rupture of steam pipe or pipeline	NON-EMS
240	Explosion (no fire), other	NON-EMS
251	Excessive heat, scorch burns with no ignition	NON-EMS
300	Rescue, EMS call, other	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
331	Lock-in (if lock out, use 511)	NON-EMS
352	Extrication of victim(s) from vehicle	NON-EMS
353	Removal of victim(s) from stalled elevator	NON-EMS
354	Trench/below grade rescue	NON-EMS
364	Surf rescue	EMS
371	Electrocution or potential electrocution	NON-EMS
381	Rescue or EMS standby	EMS
410	Flammable gas or liquid condition, other	NON-EMS
411	Gasoline or other flammable liquid spill	NON-EMS

Code	Description	EMS/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
422	Chemical spill or 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
443	Light ballast breakdown	NON-EMS
444	Power line down	NON-EMS
445	Arcing, shorted electrical equipment	NON-EMS
451	Police Assist	NON-EMS
461	Building or structure weakened or collapsed	NON-EMS
463	Vehicle accident, general cleanup	NON-EMS
471	Explosive, bomb removal (for bomb scare, use 721)	NON-EMS
480	Attempted burning, illegal action, other	NON-EMS
481	Attempt to burn	NON-EMS
500	Service call, other	NON-EMS
510	Person in distress, other	NON-EMS
511	Lock-out	NON-EMS
520	Water problem, other	NON-EMS
521	Water evacuation	NON-EMS
522	Water or steam leak	NON-EMS
531	Smoke or odor removal	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	EMS
555	Defective elevator	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	EMS
621	Wrong location	NON-EMS
622	No incident found upon arrival	NON-EMS
631	Authorized controlled burning	NON-EMS
632	Prescribed fire	NON-EMS
650	Steam, other gas mistaken for smoke, other	NON-EMS
651	Smoke scare, odor of smoke	NON-EMS
652	Steam, vapor, fog or dust thought to be smoke	NON-EMS

Code	Description	EMS/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
712	Direct tie to FD, 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
732	Extinguishing system 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
741	Sprinkler activation, no fire - unintentional	NON-EMS
742	Extinguishing system activation	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
813	Wind storm, tornado/hurricane assessment	NON-EMS
814	Lightning strike (no fire)	NON-EMS
911	Citizen complaint	NON-EMS

APPENDIX B

FIXED PROPERTY USE CODES

APPENDIX B

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
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
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 CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL

Fixed Property Use		
Code	Description	Category Assigned
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	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
464	MILITARY BARRACKS/DORMITORY	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
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
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
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	NON-SPECIFIC
659	LIVESTOCK PRODUCTION	NON-SPECIFIC
669	FOREST, TIMBERLAND	NON-SPECIFIC
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC

Fixed Property Use		
Code	Description	Category Assigned
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	NON-SPECIFIC
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	NON-SPECIFIC
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NON-SPECIFIC

APPENDIX C
IMPROVEMENT CODES

APPENDIX C

IMPROVEMENT CODES

Building Use Code	BUC Description	Category Assigned
1	SINGLE FAMILY	RESIDENTIAL
11	SINGLE FAMILY - OWNER	RESIDENTIAL
13	SINGLE FAMILY - OTHER	RESIDENTIAL
2	DUPLEX	RESIDENTIAL
3	TRIPLEX	RESIDENTIAL
4	4-6 FAMILY	RESIDENTIAL
44	MULTI-FAMILY	RESIDENTIAL
51	CONDO - OWNER	RESIDENTIAL
52	CONDO - TENANT	RESIDENTIAL
53	CONDO - OTHER	RESIDENTIAL
61	TOWNHOUSE - OWNER	RESIDENTIAL
70	OTHER RESIDENTIAL	RESIDENTIAL
APART	APARTMENTS - HIGH RISE	RESIDENTIAL
APARTRES	APARTMENTS - MULTIPLE RES	RESIDENTIAL
ARMORY	ARMORY	INSTITUTIONAL
AUDITORM	AUDITORIUM	COMMERCIAL
AUTOSERV	AUTO SERVICE	COMMERCIAL
AUTOSHOW	AUTO SHOWROOM	COMMERCIAL
BANK	BANK	COMMERCIAL
BARBER	BARBER SHOP	COMMERCIAL
BARNFRTP	BARN, FRUIT PACKING	INDUSTRIAL/WAREHOUSE
BBINN	BED BREAKFAST INN	COMMERCIAL
BOATBLDG	BOAT STORAGE BUILDING	INDUSTRIAL/WAREHOUSE
BOATSHED	BOAT STORAGE SHED	INDUSTRIAL/WAREHOUSE
BOWL	BOWLING ALLEY	COMMERCIAL
CARWASH	CAR WASH AUTO	COMMERCIAL
CHURCH	CHURCH	INSTITUTIONAL
CINEMA	CINEMA THEATER	COMMERCIAL
CLASSC	CLASSROOMS - COLLEGE	INSTITUTIONAL
CLUB	COUNTRY CLUB	COMMERCIAL
CLUBHSE	CLUBHOUSE	COMMERCIAL
COLDSTOR	COLD STORAGE FACILITY	INDUSTRIAL/WAREHOUSE
COMMCTR	COMMUNITY CENTER	INSTITUTIONAL
COMMSHL	COMMUNITY SHOPPING CTR, SHELL	COMMERCIAL
COMPAUTO	COMPLETE AUTO DEALERSHIP	COMMERCIAL
COMSHOP	COMMUNITY SHOPPING CENTER	COMMERCIAL
CONVHOSP	CONVALESCENT HOSPITAL	INSTITUTIONAL
CONVMRKT	CONVENIENCE MARKET	COMMERCIAL
CWDRVTH	CAR WASH, DRIVE-THRU	COMMERCIAL
CWSLFSRV	CAR WASH, SELF-SERVE	COMMERCIAL
DAYCARE	DAY CARE FACILITY	COMMERCIAL

Building Use Code	BUC Description	Category Assigned
DEPTSTOR	DEPARTMENT STORE	COMMERCIAL
DINING	DINING/LOUNGE	COMMERCIAL
DISCOUNT	DISCOUNT	COMMERCIAL
DRUGS	DRUGSTORE	COMMERCIAL
DRYCLEAN	DRY CLEANERS/LAUNDRY	COMMERCIAL
EQUIPBLD	EQUIPMENT -SHOP- BUILDING	INDUSTRIAL/WAREHOUSE
EQUIPSHD	EQUIPMENT SHED	INDUSTRIAL/WAREHOUSE
FARMUTL	FARM UTILITY BUILDING	INDUSTRIAL/WAREHOUSE
FASTFDMS	FAST FOOD RESTAURANT MSBB	COMMERCIAL
FASTFOOD	FAST FOOD RESTAURANT	COMMERCIAL
FIRESTAF	FIRE STATION STAFFED	INSTITUTIONAL
FITNESS	FITNESS CENTER	COMMERCIAL
FLWSHP	FELLOWSHIP HALL	INSTITUTIONAL
FRATHSE	FRATERNITY HOUSE	INSTITUTIONAL
FRATRNL	FRATERNAL BUILDING	INSTITUTIONAL
FUNEHOME	FUNERAL HOME	COMMERCIAL
GARSHED	SERVICE GARAGE SHED	COMMERCIAL
GCSTG	GOLF CART STORAGE BUILDING	INDUSTRIAL/WAREHOUSE
GOV CSB	GOV COMMUNITY SERVICE BLDG	INSTITUTIONAL
GOVTBLDG	GOVERNMENT BUILDING	INSTITUTIONAL
GRPCARE	GROUP CARE FACILITY	INSTITUTIONAL
GUEST	GUEST COTTAGE	COMMERCIAL
GYMC	GYMNASIUM - COLLEGE	INSTITUTIONAL
HANGAR	HANGAR	INDUSTRIAL/WAREHOUSE
HANGARS	STORAGE HANGAR	INDUSTRIAL/WAREHOUSE
HANGART	T-HANGAR	INDUSTRIAL/WAREHOUSE
HEALTH	HEALTH CLUB	COMMERCIAL
HOSERV	HOTEL/MOTEL SERVICE	COMMERCIAL
HOSPITAL	HOSPITAL	INSTITUTIONAL
HOTEL LS	HOTEL, LIMITED SERVICE	COMMERCIAL
INDFLEX	INDUSTRIAL FLEX MALL BLDG	INDUSTRIAL/WAREHOUSE
INDOFF	INDUSTRIAL OFFICE	INDUSTRIAL/WAREHOUSE
JAIL	JAIL	INSTITUTIONAL
JAIL PS	JAIL - POLICE STATION	INSTITUTIONAL
LAUNDRY	LAUNDROMAT	COMMERCIAL
LFTWRHSE	LOFT WAREHOUSE	INDUSTRIAL/WAREHOUSE
LIBRARY	LIBRARY OR MUSEUM	INSTITUTIONAL
LIBRARYK	LIBRARY, MEDIA CENTER K-12	INSTITUTIONAL
LMBRSTGH	LUMBER STORAGE SHED, HORIZ.	INDUSTRIAL/WAREHOUSE
LMBRSTGV	LUMBER STORAGE BLDG, VERTICAL	INDUSTRIAL/WAREHOUSE
LMFG	LIGHT MANUFACTURING	INDUSTRIAL/WAREHOUSE
LODGE	LODGE	INSTITUTIONAL
LUTLSTOR	LIGHT UTILITY STORAGE	INDUSTRIAL/WAREHOUSE
MARKET	MARKET	COMMERCIAL
MEDOFF	MEDICAL OFFICE	COMMERCIAL
MILLMHG	MILL-MANUFACTURING	INDUSTRIAL/WAREHOUSE

Building Use Code	BUC Description	Category Assigned
MINILUBE	MINI-LUBE GARAGE	COMMERCIAL
MINIMART	MINI-MART CONVENIENCE STORE	COMMERCIAL
MOBILEC	RELOCATABLE CLASSROOM	INSTITUTIONAL
MOTEL2DR	MOTEL ROOM, 2 STORY-DBLE ROW	COMMERCIAL
MTLSTGBL	MATERIAL STORAGE BUILDING	INDUSTRIAL/WAREHOUSE
MTRLSHD	MATERIAL STORAGE SHED	INDUSTRIAL/WAREHOUSE
MTRLSHEL	MATERIAL SHELTER	INDUSTRIAL/WAREHOUSE
MULTPRPK	MULTIPURPOSE BLDG K-12	INSTITUTIONAL
MUSEUM	MUSEUM	COMMERCIAL
MWRHSE	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
NBHSHOP	NEIGHBORHOOD SHOPPING CENTER	COMMERCIAL
NHBDSHL	NHBD SHOPPING CENTER, SHELL	COMMERCIAL
NURSHOME	NURSING HOME	INSTITUTIONAL
PARK LVL	PARKING LEVEL	INDUSTRIAL/WAREHOUSE
PARKGAR	PARKING GARAGE	INDUSTRIAL/WAREHOUSE
PEBLDGK	PHYSICAL ED BLDG K-12	INSTITUTIONAL
POULTRY	POULTRY HOUSE-CAGE OPERATION	INDUSTRIAL/WAREHOUSE
PWRPLANT	POWER GENERATING PLANT	INSTITUTIONAL
QNSTUTL	FARM UTILITY ARCH-RIB, QUONSET	INDUSTRIAL/WAREHOUSE
RECTORY	RECTORY	RESIDENTIAL
REGSHOP	REGIONAL SHOPPING CENTER	COMMERCIAL
RESTURNT	RESTURANT	COMMERCIAL
SCHADMIN	SCHOOL ADMINISTRATION	INSTITUTIONAL
SCHCLASS	SCHOOL CLASSROOMS	INSTITUTIONAL
SCHDINE	SCHOOL DINING FACILITY	INSTITUTIONAL
SCHDORM	SCHOOL DORMITORY	INSTITUTIONAL
SCHGYM	SCHOOL GYMNASIUM	INSTITUTIONAL
SCHSHWR	SCHOOL SHOWER ROOMS	INSTITUTIONAL
SERVGAR	SERVICE GARAGE	COMMERCIAL
SERVICE	SERVICE STATION	COMMERCIAL
SKATING	SKATING RINK	COMMERCIAL
SNACK	SNACK BAR	COMMERCIAL
SNACKBAR	SNACK BAR	COMMERCIAL
STABLE	STABLE	INDUSTRIAL/WAREHOUSE
STGMAINT	Storage - Maintenance Bldg	INDUSTRIAL/WAREHOUSE
STORGAR	Storage Garage	INDUSTRIAL/WAREHOUSE
SUPRMRKT	Supermarket	COMMERCIAL
SURGCTR	Surgical Center	INSTITUTIONAL
TAVERN	Tavern/Bar	COMMERCIAL
THEATRE	Theater-Live	COMMERCIAL
TLCABIN	Transient Labor Cabin	RESIDENTIAL
UGPARK	Underground Parking Structure	INDUSTRIAL/WAREHOUSE
UTLSTOR	Utility/Storage	INDUSTRIAL/WAREHOUSE
VETHOSP	Veterinary Hospital	COMMERCIAL
VISITOR	Visitor Center	COMMERCIAL
WHSEDISC	Warehouse Discount Store	COMMERCIAL

Building Use Code	BUC Description	Category Assigned
WHSEDIST	Distribution Warehouse	INDUSTRIAL/WAREHOUSE
WHSESTOR	Storage Warehouse	INDUSTRIAL/WAREHOUSE
WHSETRAN	Transit Warehouse	INDUSTRIAL/WAREHOUSE
WHSSHOW	Warehouse Showroom Store	COMMERCIAL
WHSSTOR	Unidentified Code	COMMERCIAL

APPENDIX D

DOR CODES

APPENDIX D

DOR CODES

DOR Code	DOR Description
0000	VACANT RESIDENTIAL
0004	VACANT CONDO
0100	SINGLE FAMILY
0110	SINGLE FAMILYTRANSITIONAL
0200	MOBILE HOME
0300	MULTI FAMILY >=10 UNITS
0400	RES MOBILE HOME CONDO
0403	CONDO TIME SHARE
0482	CONDO RECREATION AREA
0500	COOPERATIVE
0600	RETIRMEN THMNOTELIG196.192
0700	MISC RESIDENTIAL IMP
0800	DUPLEX
0803	TRIPLX INCOME PRODUCING
0804	QUADRIplex INCOME PROD
0812	MULTI FAM APTS < 10
1000	VACANT COMMERCIAL
1001	COMMERC. TRANSITION PROP
1100	STORES 1 STORY
1200	MIXED USE/STORE/OFFICE
1204	MIXED USE CONDO
1300	DEPARTMENT STORE
1400	SUPERMARKETS
1500	REGIONAL SHOPPING CNTR
1600	COMMUNITY SHOPPING CENTER
1700	OFFICE BLDG NON-PROF1STORY
1800	OFF BLDG NON-PROF MLT STY
1900	PROF SERV/MEDICAL OFFICES
2000	MARINA/AIR/BUS TERMINALS
2100	RESTAURANT/CAFETERIAS
2200	DRIVE-IN RESTAURANTS
2300	FINANCIAL INSTITUTION
2500	REPAIR SERVICE SHOPS
2600	SERVICE STATION
2700	AUTO SALES/REPAIR
2800	MHOME PARKS,PARKING LOTS
2900	WHOLESALE OUTLETS
3000	FLORIST GREENHOUSES
3200	ENCL. THTRS & AUDITORIUM
3300	NIGHTCLUB BARS LOUNGES
3400	BOWLINGALLEY/SKATINGRINK
3500	TOURISTATTRN/PERMEXHIB

DOR Code	DOR Description
3800	GOLF COURSE/DRIVING RANGE
3900	HOTELS/MOTELS
4000	VACANT INDUSTRIAL
4100	LIGHT EQUIPMENT MFG
4200	HEAVY EQUIPMENT MFG
4300	LUMBER YARDS, SAWMILLS
4600	OTHER FOOD PROC:BAKRCANDY
4700	MINRL PROCESS CEMENTPHOSP
4800	WAREHSE DISTRIBUTION TERM
4804	WAREHOUSE CONDO
4900	OPEN STORAGE JUNK YARD
5000	IMPROVED AG STABLES
5200	CROPLAND SOIL CPCTY CLII
5300	CROPLAND SOIL CPCTY CLIII
5700	TIMBER SITE INDEX 4
6300	GRAZLD SOIL CPCTY CL III
6400	GRAZLD SOIL CPCTY CL IV
6500	GRAZLD SOIL CPCTY CL V
6600	ORCHARD GROVES CITRUS ETC
6700	POULTRY BEES TROPFISH ETC
6900	ORNAMENTALS MISC AGRIC.
7000	VACANT INSTITUTIONAL
7100	CHURCHES
7200	PRIVATE SCHOOLS/COLLEGES
7300	PRIVATELY OWNED HOSPITALS
7400	HOMES FOR THE AGED
7500	ORPHAN/NON-PROFIT/CHARITY
7600	MORT./CEMETERIES/CREMAT
7700	CLUBS LODGES UNION HALLS
7800	SANIT/CONVALESCENT HOME
8300	PUBLIC COUNTY SCHOOLS
8500	HOSPITALS
8600	CNTY OTHER THAN PREV CVRD
8700	ST OTHER THAN PREV CVRD
8800	FED OTHER THAN PREV CVRD
8900	MUNI OTHER THAN PREV CVRD
9100	UTILITYGASELECTRICTELEP
9109	HM OWN NO VAL UTILITY RES
9149	HMOWN NOVAL UTILITY CONDO
9300	SUBSURFACE RIGHTS
9400	RIGHT OF WAY STREETSROADS
9409	HMOWN NOVAL ROW, RES
9449	HM OWN NO VAL ROW CONDO
9499	COMASSNNOVAL ROW COMM
9500	RIVERSLAKESSUBMERGEDLANDS
9509	HMOWNNOVAL RVRSLAKES RES

DOR Code	DOR Description
9549	HMOWNNOVAL RVRS LKS CONDO
9599	COMASSNNOVALRIVRLAKESCOM
9700	OUTDOOR REC PARK LANDS
9709	HMASSNNOVALRECAREA,RES
9749	HMOWNNOVALRECAREACONDO
9800	CENTRAL ASSESS RAILROADS
9900	VACANT ACREAGE
9901	IMPROVEDACNOCLASSED AG
0000	VACANT RESIDENTIAL
0004	VACANT CONDO
0100	SINGLE FAMILY

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 21, 2018

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

Notice is hereby given that the Board of County Commissioners of Martin County, Florida will conduct a public hearing to consider the imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the Martin County Municipal Service Benefit Unit for Fire Protection Services and collection of these assessments pursuant to the tax bill collection method. The Martin County Municipal Service Benefit Unit includes the entire unincorporated area of the County and the Town of Ocean Breeze and Village of Indiantown.

The following townhall meetings will be held regarding the proposed fire protection special assessments:

[TO COME]

The hearing before the Board of County Commissioners will be held at 9:00 a.m. on September 11, 2018, in the Martin County Commission Chambers, 2401 S.E. Monterey Road, Stuart, 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 County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners 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 **Martin County ADA Coordinator at (772) 221-1396 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service Numbers (711) for assistance.**

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 proposed fire protection assessment rate schedule for the Fiscal Year beginning October 1, 2018 and future fiscal years is as follows:

Residential Property Use Categories	Full Costs Rate Per Dwelling Unit
Residential	\$151
Non-Residential Property Use Categories	Full Costs Rate Per Square Foot
Commercial	\$0.32
Industrial/Warehouse	\$0.05
Institutional	\$0.24

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution for Fire Protection Services and the preliminary Assessment Roll are available for inspection in the office of the County Administrator, 2401 S.E. Monterey Road, Stuart, Florida.

The fire protection service non-ad valorem assessments will be collected on the annual ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property in accordance with the provisions of Florida law, which may result in a loss of title.

If you have any questions, please contact the **Department of Public Safety at (352)384-3101**, Monday through Thursday between 8:00 a.m. and 5:00 p.m.

[INSERT MAP OF THE MSBU]

**BOARD OF COUNTY COMMISSIONERS
MARTIN COUNTY, FLORIDA**

APPENDIX F

FORM OF NOTICE TO BE MAILED

APPENDIX F

FORM OF NOTICE TO BE MAILED

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

Martin County
2401 Monterey Road
Stuart, Florida 34496

MARTIN COUNTY, FLORIDA

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

NOTICE DATE: AUGUST 21, 2018

Owner Name
Address
County, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, notice is given by the Martin County Board of County Commissioners that an annual assessment for fire protection services may be levied on your property for the fiscal year October 1, 2018 - September 30, 2019 and future fiscal years and collected on the same bill as ad valorem taxes. The purpose of this assessment is to fund fire protection services benefitting improved property located within the Martin County Municipal Service Benefit Unit for Fire Protection Services ("MSBU"), which includes the entire unincorporated area of the County and the Town of Ocean Breeze and Village of Indiantown. The total annual fire protection assessment revenue to be collected within the MSBU is estimated to be \$13,910,035.00. The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 18-19 Assessment	Maximum Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
Total Assessment		[\$SumofBld]	[\$SumofBld]

The maximum annual fire protection assessment for the above parcel for Fiscal Year 2018-2019 and future fiscal years is \$_____.

The following townhall meetings will be held regarding the proposed fire protection special assessments: **[TO COME]**.

A public hearing before the Board of County Commissioners will be held at 9:00 a.m. on September 11, 2018, in the Martin County Commission Chambers, 2401 S.E. Monterey Road, Stuart, 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 County within 20 days of this notice. If you decide to appeal any decision made by the Board of County 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 **Martin County ADA Coordinator at (772) 221-1396 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service Numbers (711) for assistance.**

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's 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 Protection Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the office of the County Administrator, 2401 S.E. Monterey Road, Stuart, Florida.

The fire protection service non-ad valorem assessment amount shown on this notice will be mailed by the Martin County Tax Collector in November of 2018. Failure to pay the assessment will cause a tax certificate to be issued against your property in accordance with Florida law, which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection assessment, please contact the **Department of Public Safety at (352)384-3101**, Monday through Thursday between 8:00 a.m. and 5:00 p.m.

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