

## APPENDIX B

### PARCEL APPORTIONMENT METHODOLOGY

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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.

**SECTION B-1. RESIDENTIAL PROPERTY.** The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue Assessed Cost, 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.

**SECTION B-2. NON-RESIDENTIAL PROPERTY.** The Fire Rescue Assessments for each Building of Non-Residential Property, except Recreational Vehicle Park property, shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building in each of the non-residential Property Use Categories into one of the following square footage categories:

- (1) Buildings with a Building Area of less than 1,999 square feet;
- (2) Buildings with a Building Area between 2,000 square feet and 3,499 square feet;
- (3) Buildings with a Building Area between 3,500 square feet and 4,999 square feet;
- (4) Buildings with a Building Area between 5,000 square feet and 9,999 square feet;
- (5) Buildings with a Building Area between 10,000 square feet and 19,999 square feet;
- (6) Buildings with a Building Area between 20,000 square feet and 29,999 square feet;
- (7) Buildings with a Building Area between 30,000 square feet and 39,999 square feet;
- (8) Buildings with a Building Area between 40,000 square feet and 49,999 square feet; and
- (9) Buildings with a Building Area of 50,000 square feet or greater.

(C) As to each non-residential Property Use Category multiply the number of Buildings categorized in:

- (1) Subsection (B)(1) of this Section by 1,000 square feet;
- (2) Subsection (B)(2) of this Section by 2,000 square feet;
- (3) Subsection (B)(3) of this Section by 3,500 square feet;
- (4) Subsection (B)(4) of this Section by 5,000 square feet;
- (5) Subsection (B)(5) of this Section by 10,000 square feet;
- (6) Subsection (B)(6) of this Section by 20,000 square feet;
- (7) Subsection (B)(7) of this Section by 30,000 square feet;
- (8) Subsection (B)(8) of this Section by 40,000 square feet; and
- (9) Subsection (B)(9) of this Section by 50,000 square feet.

(D) For each non-residential Property Use Category, add the products of subsections (C)(1) through (C)(9) of this Section. With the exception of Recreational Vehicle Park property, the sum of these products reflects an aggregate square footage area for each non-residential Property Use Category to be used by the City in the computation of Fire Rescue Assessments.

(E) With the exception of Recreational Vehicle Park property, divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the products for each non-residential Property Use Category described in subsection (D) of this Section. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing Fire Rescue Assessments on each of the respective non-residential Property Use Categories (except Recreational Vehicle Park property).

(F) For each of the non-residential Property Use Categories (except Recreational Vehicle Park property), multiply the resulting quotients from subsection (E) of this Section by each of the respective products in subsections (C)(1) through (C)(9) of this Section. The resulting products for each non-residential Property Use Category expresses a series of gross dollar amounts expected to be funded by all Buildings in the respective non-residential Property Use Categories (except Recreational Vehicle Park property), in each of the square footage categories described in subsection (B) of this Section.

(G) For each of the non-residential Property Use Categories (except Recreational Vehicle Park property), divide each of the respective products of subsection (F) of this Section by the number of Buildings determined to be in each of the square footage categories identified in subsection (B) of this Section. The result expresses the respective dollar amounts of the Fire Rescue Assessments to be imposed upon each Building in each of the non-residential Property Use Categories.

SECTION B-3. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

SECTION B-4. RECREATIONAL VEHICLE PARKS. Notwithstanding the procedure in Section B-2 for Commercial Property, the Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(A) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 1,200 square feet each, mobile home spaces, as reported to the Department of Health, at 2,400 square feet each, and tent spaces, as reported to the Department of Health, at 500 square feet each.

(B) Assign the respective dollar amount of the Fire Rescue Assessments determined in Section B-2 of this Appendix for Commercial Property to comparable aggregated square footage category ranges of Recreational Vehicle Park property as calculated in paragraph (A) above. Any aggregated square footage Tax Parcel of Recreational Vehicle Park property that exceeds 50,000 square feet shall be assigned the commercial dollar amount for 50,000 square feet.

(C) Vacancy Adjustment.

(1) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Parks, as compared to other Commercial Property and the potential sustained lack of demand for fire rescue services for unoccupied spaces, each Owner of Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Rescue Assessments imposed upon such property.

(2) Notwithstanding any language to the contrary herein, vacant spaces in Recreational Vehicle Park property shall not be considered Square Footage of Commercial Property and shall not be subject to the Fire Rescue Assessments.

(3) Vacant spaces shall be those determined by the City Manager based on evidence of a vacancy rate provided by the Owner on or before December 31, 2007 for the initial year and on or before June 1 of each subsequent year. The vacancy rate shall be defined as the percentage of available spaces within a Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

A = Exact Number of Permitted Sites within the Recreational Vehicle Park (not including overflow areas)

B = Days in Reporting Period (for example, one year equals 365 days)

C = Total Possible Space Nights = A x B (for example, 100 sites x 365 days = 36,500 possible space nights)

D = Actual Space Nights. This equals the sum of the number of actual occupied spaces for each day in the calendar year.

(Example:	January 1	99 occupied spaces
	January 2	92 occupied spaces
	January 3	89 occupied spaces
	• •	• • •
	• •	• • •
	• •	• • •
	December 31	85 occupied spaces
	Total =	12,500 occupied spaces

E = Occupancy Percentage = D/C (Example:  $12,500/36,500 = 34.2\%$ )

F = Vacancy Rate. This is derived by subtracting E from 100% (Example:  $100\% - 34.2\% = 65.8\%$ )

The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park, and (3) the vacancy rate.

(4) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2008, and beginning October 1 for any fiscal year thereafter, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Rescue Assessment calculated for the recreational vehicle spaces and reducing the assessment pertaining to recreational vehicle spaces by an equivalent amount.

(5) Any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.