

## APPENDIX C

### 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 C-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 C-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) Multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the City's fire rescue budget to be funded from Fire Rescue 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 in accordance with the Improvement Codes. 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 to be used by the City in the computation of the Fire Rescue Assessments.

(C) Divide the product of subsection C-2 (A) above for each Non-Residential Property Use Category by the sum of the square footage determined in subsection C-2 (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-2 (C) above by the number of square feet of Building Area for each Building in the Non-Residential Property Use Categories. The resulting product for each Building is the amount of Fire Rescue Assessment to be imposed on each Building of Non-Residential Property.

**SECTION C-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 C-4. RECREATIONAL VEHICLE PARK 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 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 700 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(B) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection C-2 (C) of this Section 7 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park property.

(C) In the event that any Recreational Vehicle Park property contains multiple property uses, such as Residential Property or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.