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, as determined by multiplying the number of recreational vehicle spaces, regardless of whether they are vacant or occupied, by the assigned square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds per RV space

(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.