

RESOLUTION NO. 26-

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF FORT LAUDERDALE, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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WHEREAS, in June of 1999, the City of Fort Lauderdale implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities with the adoption of Ordinance No. C-99-49 and imposed fire rescue assessments for Fiscal Year 1999-2000 with the adoption of Resolution Nos. 99-81 and 99-100; and

WHEREAS, Ordinance No. C-16-03 was adopted on February 2, 2016, amending Ordinance C-99-49; and

WHEREAS, pursuant to Ordinance No. C-99-49, as amended, the imposition of fire assessments for Fiscal Year 2026-2027 requires certain processes such as notice and the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the fire services, facilities or programs to be provided, determining the Fire Assessed Cost to be assessed against property located within the City, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No. C-99-49, as amended, for the imposition of the fire assessments; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Assessment Ordinance (“Ordinance No. C-99-49”), as amended by Ordinance No. C-16-03 (herein “Ordinance”), the Initial Assessment Resolution (“Resolution No. 99-81”), the Final Assessment Resolution (“Resolution No. 99-100”), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the imposition of Fire Assessments for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa:

“Commercial Property” means, collectively, those Tax Parcels with a Code Description designated as “Commercial” in the Improvement Codes attached to the Initial Assessment Resolution, together with those parcels that meet the definition of Recreational Vehicle Park.

“Demand Percentage” means the percentage of demand for fire services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

“Emergency Medical Services” means those services recorded in Incident Reports that assign a “type of situation found” code of Emergency Medical Service (“EMS”). The “type of situation found codes” are reflected on Appendix A of Exhibit A, attached hereto.

“Emergency Medical Services Cost” means the amount, other than first response medical rescue services, determined by the City Commission that is associated with Emergency Medical Services.

“FFIRS” means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

“Fire Assessed Cost” means:

- (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 interest 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 costs 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 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 Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Assessments; (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 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 Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire related capital improvements, the Fire 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 Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

“Fire Rescue Incident Reports” means those Incident Reports that do not record Emergency Medical Services.

“Incident Report” means an individual report filed in the State Database.

“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 attached to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

“State Database” means the incident data specific to the City derived from the Florida Fire Incident Reporting Systems (“FFIRS”) Incident Reports maintained by the Florida State Fire Marshal.

### SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of Fire Assessments for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Assessments. The remaining cost required providing fire services, facilities, and programs shall be funded by available City revenues other than Fire Assessment proceeds.

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

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS. Fire Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that report entitled City of Fort Lauderdale Fire Rescue Assessment Program Update, dated as of June 2025, prepared by Stantec Consulting, which are hereby incorporated by reference.

#### **General**

(A) Upon the adoption of this Preliminary Rate Resolution, determining the Fire Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the

legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed, to the extent authorized by law.

(B) 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 within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code 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 Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

### **Cost Apportionment**

(D) It is fair and reasonable and consistent with the decision from the 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 Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning Fire Assessed Costs among classifications of improved property based upon historical demand for fire services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the availability of fire services to protect and serve Buildings located within Assessed Property and their intended occupants. There exists sufficient Fire Rescue Incident Reports documenting the historical demand for fire services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Fire Rescue

Incident Reports is a fair and reasonable method to apportion the Fire Assessed Costs among the Property Use Categories.

(G) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Assessed Costs to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(H) The level of services required to meet anticipated demand for fire services and the corresponding annual fire 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 Rescue Incident Reports documenting fire services provided to non-specific property uses.

### **Residential Parcel Apportionment**

(I) The size or the value of the Residential Property does not determine the scope of the required fire response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire 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.

(K) Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled, or a surviving spouse, is exempt from the Fire Assessment, if the veteran, or surviving spouse, is a permanent resident of this State on January 1<sup>st</sup> of the tax year for which exemption is being claimed or was a permanent resident of this State on January 1<sup>st</sup> of the year the veteran died. This section expressly includes any persons covered under the veteran's exemptions whose parcels are wholly exempt from ad valorem taxation under Florida law would be exempt from the Fire Assessment.

### **Non-Residential Parcel Apportionment**

(L) The risk of loss and the demand for fire service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(M) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire services.

(N) The demand for the availability of fire services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(O) In accordance with Section 166.223, Florida Statutes, which mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City like this proposed Fire Assessment, it is fair and reasonable to treat each space within the Recreational Vehicle Parks as a Building of Commercial Property and assign the minimum square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15.002 (3), Florida Administrative Code, for Recreational Vehicle Park spaces, the minimum square footage of 2,400 square feet that is mandated by the Department of Health under Chapter 64E-15.002(2), Florida Administrative Code, for mobile home spaces inside Recreational Vehicle Parks, and a square footage of five hundred (500) square feet for tent spaces inside Recreational Vehicle Parks, also as mandated by Chapter 64E-15.002 (3), Florida Administrative Code.

(P) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, 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 Assessments upon Buildings located on such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Assessment shall be imposed upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(Q) 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 Assessments upon such parcels of Government Property.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) Using data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire incidents within the City, to Property Use Categories.

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

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

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto,

which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto is to be applied in the calculation of the estimated Fire Assessment rates established in Section 8 of this Preliminary Rate Resolution.

**SECTION 8.** DETERMINATION OF FIRE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE ASSESSMENT RATES.

(A) The Fire Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is the amount determined in the Estimated Fire Assessment Rate Schedule, reflected on Appendix B of Exhibit A attached hereto. The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire 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 Assessment proceeds.

(B) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule are hereby established to fund the specified Fire Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 9 of this Preliminary Rate Resolution.

**SECTION 9.** ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Preliminary Rate

Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

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

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 14, 2026, at Fort Lauderdale Police Department Headquarters, 1300 W. Broward Boulevard, Community Room #1004, Fort Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments for the Fiscal Year beginning October 1, 2026. The City Commission will also consider collecting such assessments from non-Government Property on the same bill as ad valorem taxes and collecting such assessments from Government Property pursuant to the procedures provided in Section 3.03 of the Ordinance.

SECTION 11. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 25, 2026, in substantially the form attached hereto as Exhibit B.

SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notices shall be mailed no later than August 25, 2026.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Assessments will be used for the provision of fire 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 services, facilities, and programs.

SECTION 14. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Mayor  
DEAN J. TRANTALIS

ATTEST:

\_\_\_\_\_  
City Clerk  
DAVID R. SOLOMAN

APPROVED AS TO FORM  
AND CORRECTNESS:

\_\_\_\_\_  
City Attorney  
SHARI L. McCARTNEY

Dean J. Trantalis \_\_\_\_\_

John C. Herbst \_\_\_\_\_

Steven Glassman \_\_\_\_\_

Pamela Beasley-Pittman \_\_\_\_\_

Ben Sorensen \_\_\_\_\_

# **EXHIBIT A**

## **TABLE 13 PARCEL APPORTIONMENT NON-RESIDENTIAL PROPERTY USE CATEGORY**

**Table 13**  
**Parcel Apportionment Non-Residential Property Use Category**

<b>Property Category</b>	<b>Square Foot Tier</b>	<b>Number of Buildings</b>
Commercial	≤ 1,999	1,120
Commercial	2,000 - 3,499	600
Commercial	3,500 - 4,999	302
Commercial	5,000 - 9,999	423
Commercial	10,000 - 19,999	191
Commercial	20,000 - 29,999	59
Commercial	30,000 - 39,999	34
Commercial	40,000 - 49,999	21
Commercial	50,000 - 59,999	20
Commercial	60,000 - 69,999	17
Commercial	70,000 - 79,999	6
Commercial	80,000 - 89,999	10
Commercial	90,000 - 99,999	5
Commercial	≥ 100,000	30
Industrial/Warehouse	≤ 1,999	330
Industrial/Warehouse	2,000 - 3,499	178
Industrial/Warehouse	3,500 - 4,999	134
Industrial/Warehouse	5,000 - 9,999	217
Industrial/Warehouse	10,000 - 19,999	127
Industrial/Warehouse	20,000 - 29,999	45
Industrial/Warehouse	30,000 - 39,999	21
Industrial/Warehouse	40,000 - 49,999	25
Industrial/Warehouse	50,000 - 59,999	9
Industrial/Warehouse	60,000 - 69,999	10
Industrial/Warehouse	70,000 - 79,999	8
Industrial/Warehouse	80,000 - 89,999	8
Industrial/Warehouse	90,000 - 99,999	4
Industrial/Warehouse	≥ 100,000	18
Institutional	≤ 1,999	17
Institutional	2,000 - 3,499	22
Institutional	3,500 - 4,999	2
Institutional	5,000 - 9,999	8
Institutional	10,000 - 19,999	6
Institutional	20,000 - 29,999	1
Institutional	30,000 - 39,999	0
Institutional	40,000 - 49,999	2
Institutional	50,000 - 59,999	0
Institutional	60,000 - 69,999	0
Institutional	70,000 - 79,999	0
Institutional	80,000 - 89,999	0
Institutional	90,000 - 99,999	0
Institutional	≥ 100,000	1

Source: City of Fort Lauderdale, 2026 Fort Lauderdale June Fire Recap

# **APPENDIX A OF EXHIBIT A**

## **SITUATION FOUND CODES & DESCRIPTIONS**

Situation Found	Description	EMS/Non-EMS
100GV	Outside Fire (Vegetation/Grass)	Non-EMS
111	Building fire	Non-EMS
111C	Building fire (Commercial)	Non-EMS
111MU	Building fire (Mixed Use)	Non-EMS
111R	Building fire (Residential)	Non-EMS
112	Fires in structure other than in a building	Non-EMS
113	Cooking fire, confined to container	Non-EMS
1131	Cooking fire, confined to oven	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
122	Fire in motor home, camper, recreational vehicle	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
133	Rail vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
135	Aircraft fire	Non-EMS
135A3	Aircraft - Alert III	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
153	Construction or demolition landfill fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
200	Overpressure rupture, explosion, overheat, other	Non-EMS
240	Explosion (no fire), other	Non-EMS
3000	EMS incident (No Medical Need)	Non-EMS
320	Emergency medical service, other	EMS
320M	Emergency medical service, MIH Contact	EMS
320R	Emergency medical service, MIH Referral	EMS
320S	EMS Incident (SWAT OPS - No Patient)	Non-EMS
321	EMS call, excluding vehicle accident with injury	EMS
321R	EMS Incident (ePCR - Refusal)	EMS
321S7	EMS Incident (ePCR - Signal 7)	EMS
322	Motor vehicle accident with injuries	EMS
322H	Motor vehicle accident with injuries (Highway)	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
323B	Motor vehicle/bicyclist accident	EMS
324	Motor vehicle accident with no injuries.	Non-EMS
331	Lock-in (if lock out , use 511 )	Non-EMS
342	Search for person in water	Non-EMS
350S7	Extrication (Assist w/ Signal 7 Removal)	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
354	Trench/below-grade rescue	Non-EMS
355	Confined space rescue	Non-EMS
356	High-angle rescue	Non-EMS
357	Extrication of victim(s) from machinery	Non-EMS
363	Swift water rescue	Non-EMS
364	Surf rescue	Non-EMS

Situation Found	Description	EMS/Non-EMS
365	Watercraft rescue	Non-EMS
381	Rescue or EMS standby	EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak (natural gas or LPG)	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
423	Refrigeration 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	Breakdown of light ballast	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
451	Biological hazard, confirmed or suspected	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
462	Aircraft standby	Non-EMS
462A1	Aircraft - Alert I	Non-EMS
462A2	Aircraft - Alert II	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
500	Service call, other	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
553	Public service	Non-EMS
553T	TRT - Special Call	Non-EMS
554	Assist invalid	Non-EMS
600FA	Good intent call, engine/ladder related	Non-EMS
600R	Good intent call, rescue related	Non-EMS
611	Dispatched and cancelled en route	Non-EMS
6111	Cancelled Upon Arrival	Non-EMS
621	Wrong location	Non-EMS
622	No incident found on arrival at dispatch address	Non-EMS
641	Vicinity alarm (incident in other location)	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

Situation Found	Description	EMS/Non-EMS
653	Smoke from barbecue, tar kettle	Non-EMS
671	HazMat release investigation w/no HazMat	Non-EMS
672	Biological hazard investigation, none found	Non-EMS
700	False alarm or false call, other	Non-EMS
700TA	Test Alarm	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, 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, other	Non-EMS
731	Sprinkler activation due to 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 activation, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
751	Biological hazard, malicious false report	Non-EMS
812	Flood assessment	Non-EMS
813	Wind storm, tornado/hurricane assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
815	Severe weather or natural disaster standby	Non-EMS
900	Special type of incident, other	Non-EMS
911	Citizen complaint	Non-EMS
911F	Citizen Complaint - Flooding	Non-EMS

Updated 6.24.2026 per ImageTrend Fire Database 2025 Codes

# **APPENDIX B OF EXHIBIT A**

## **ESTIMATED FIRE ASSESSMENT RATE SCHEDULE**

For the Fiscal Year beginning October 1, 2026, the Fire Assessed Cost to be assessed is estimated to be \$70,032,894 (net assessment after property exemptions are deducted). The Fire Assessment to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2026, are as follows:

**CITY OF FORT LAUDERDALE**  
**Proposed Fire Assessment Fees**  
**for Tax Year 2026 - 2027**

**RESIDENTIAL PROPERTY USE CATEGORIES**                      **Rate Per Dwelling Unit**

**All Residential**                                      **\$444**

**NON-RESIDENTIAL PROPERTY USE CATEGORIES**                      **Rate Per Unit**

**NON-RESIDENTIAL PROPERTY USE CATEGORIES**

Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
< 1,999	\$660	\$93	\$788
2,000 - 3,499	\$1,320	\$186	\$1,576
3,500 - 4,999	\$2,310	\$326	\$2,758
5,000 - 9,999	\$3,300	\$465	\$3,940
10,000 - 19,999	\$6,600	\$930	\$7,880
20,000 - 29,999	\$13,200	\$1,860	\$15,760
30,000 - 39,999	\$19,800	\$2,790	\$23,640
40,000 - 49,999	\$26,400	\$3,720	\$31,520
50,000 - 59,999	\$33,000	\$4,650	\$39,400
60,000 - 69,999	\$39,600	\$5,580	\$47,280
70,000 - 79,999	\$46,200	\$6,510	\$55,160
80,000 - 89,999	\$52,800	\$7,440	\$63,040
90,000 - 99,999	\$59,400	\$8,370	\$70,920
>100,000	\$66,000	\$9,300	\$78,800

# **EXHIBIT B**

## **FORM OF NOTICE TO BE PUBLISHED**

**FORM OF NOTICE TO BE PUBLISHED**

**To be published by: August 25, 2026**

[INSERT MAP OF CITY]

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

Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider imposing a fire rescue special assessment fee for the provision of fire rescue services within the Municipal Boundaries of the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2026.

The public hearing has been scheduled at 5:01 PM on September 14, 2026, at Fort Lauderdale Police Department Headquarters, 1300 W. Broward Boulevard, Community Room #1004, Fort Lauderdale, Florida, for the purpose of receiving public comment on the proposed assessment. 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.

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 following table reflects the proposed fire rescue assessment schedule.

For the Fiscal Year beginning October 1, 2026, the Fire Rescue Assessed Cost to be assessed is estimated to be \$70,032,894 (net assessment after property exemptions are deducted). The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for Fiscal Year commencing October 1, 2026, are as follows:

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Dwelling Unit</b>			
Residential Dwelling Unit	\$444			
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/ Warehouse</b>	<b>Institutional</b>
	< 1,999	\$660	\$93	\$788
	2,000 - 3,499	\$1,320	\$186	\$1,576
	3,500 - 4,999	\$2,310	\$326	\$2,758
	5,000 - 9,999	\$3,300	\$465	\$3,940
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	90,000 - 99,999	\$59,400	\$8,370	\$70,920
	>100,000	\$66,000	\$9,300	\$78,800

Copies of the Fire Assessment Ordinance (Ordinance No. C-99-49), the Initial Assessment Resolution (Resolution No. 99-81), the Proposed Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and imposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause 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 Fire Rescue Department at (954) 828-6800, Monday through Friday between 8:00 a.m. and 4:30 p.m.

DAVID R. SOLOMAN  
CITY CLERK  
CITY OF FORT LAUDERDALE

NOTE: 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 based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002, at least two days prior to the date of the hearing.