
INITIAL ASSESSMENT RESOLUTION

NO. 26-_____

FIRE SERVICES.
NON-AD VALOREM SPECIAL ASSESSMENT
CITY COMMISSION OF THE
CITY OF KEY WEST, FLORIDA

Adopted _____, 2026

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICES ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF KEY WEST, FLORIDA; DETERMINING THE FIRE ASSESSMENT COST AND INITIAL FIRE SERVICES ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF PUBLIC NOTICE THEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS AND/OR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Article VIII. Section 2(b), Florida Constitution and Sections 166.021 and 166.041, Florida Statutes, the City Commission of the City of Key West, Florida has all powers of local self-government to perform municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of City ordinances; and

WHEREAS, on April 1, 2026, the City Commission of the City of Key West, Florida enacted Ordinance No. 26-08 amending Subpart A. General Ordinances, Chapter 30. *Fire Prevention and Protection*. of the Code of Ordinances of the City of Key West, Florida to create Article VI. *Fire Services Special Assessment.*, Sections 30-177. - 30-216. to provide for implementation of a City-wide Fire Services Non-Ad Valorem Special Assessment for fire services; and

WHEREAS, the City desires to impose Fire Services Assessments for the funding of fire prevention and protection services, facilities, or programs providing special benefits to Assessed Property within the City; and

WHEREAS, Ordinance No. 26-08 defines and describes the initial proceedings required for imposition of a non-ad valorem special assessment, as set forth in Section 197.2632(3)a, Florida Statutes, including a special assessment for fire services, and requires the City to adopt an Initial Assessment Resolution; and

WHEREAS, the adoption of this Initial Assessment Resolution serves the health, safety and general welfare of the residents of the City of Key West, Florida;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA, AS FOLLOWS:

Section 1: Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2: Authority. This Resolution is adopted pursuant to the provisions of Ordinance No. 26-08 and § 197.3632, Florida Statutes and other applicable provisions of law.

Section 3: Purpose and Definitions. This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No. 2026-08, which initiates the process for developing the Assessment Roll and directs the imposition of Fire Services 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 Ordinance No. 2026-08. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

As used in this Resolution, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Building Area" means the total area of a building expressed in square feet and 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 through the use of field verification.

"Building Use" means the use assigned to each building based upon the Building Improvement Codes used by the Monroe County Property Appraiser and the Department of Revenue (DOR) Codes, and/or field verification.

"Code Descriptions" clarify the code descriptions listed in the Situation Found Codes, Fixed Property Use Codes, Building Improvement Codes and the Department of Revenue (DOR) Codes, all as attached hereto and incorporated herein by reference as Appendices A, B, C, and D respectively.

"Commercial Property" refers to those parcels with an assigned category of "Commercial" by the Monroe County Property Appraiser

or as verified by field research, including property designated as Recreational Vehicle Parks regulated by Chapter 513, Florida Statutes and § 166.223, Florida Statutes.

"Cost Apportionment" means the apportionment of the Fire Services 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 Incident Reports in the State Database 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, which is assigned by the Property Appraiser to Tax Parcels within the City as specified in Appendix D attached hereto.

"Dwelling Unit" means:

(1) a building, or a portion thereof, available to be used for residential purposes, consisting of one (1) or more rooms arranged, designed, used or intended to be used as living quarters for one (1) 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 Incident Reports that assign a "type of situation found" code of 300, 311, 320, 321, 322, 323, 381, 554, 611 and 661.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City to be associated with Emergency Medical Services.

"Estimated Fire Services Assessment Rate Schedule" means that rate schedule specifying the Fire Services Assessed Costs and the estimated Fire Services Assessments established in Section 9. of this Initial Assessment Resolution.

"Fire Services Assessment" means the special assessment authorized by the City Commission to be imposed against assessed property to fund all or any portion of the cost of the provision of fire protection services, facilities or programs providing a special benefit to property as a consequence of possessing a logical relationship to the use or characteristics of the assessed property.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshall. The City uses the FFIRS to report and maintain computerized records of fire protection incidents and other department activities in a uniform manner.

"Fire Services Assessed Cost" means the costs to be assessed as defined in the Ordinance, and more specifically defined as follows:

(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 interests 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 cost 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 services 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 services assessments pursuant to the Uniform Assessment Collection Act;
- (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 Council by subsequent resolution;
- (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible fire services 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 services assessed cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire services related capital improvements, the fire services 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 Services Assessed Cost include costs for the provision of emergency medical services by the City. **"Fixed Property Use Codes"** means the property use codes used by FFIRS as specified in **Appendix B** attached hereto.

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS that documents a City Fire Services 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 as specified in Appendix C attached hereto.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes as specified in **Appendix C** attached hereto.

"Mixed Use Property" means a Tax Parcel that contains buildings whose use descriptions are capable of assignment under a Code Description in more than one Property Use Category in the Improvement Codes.

"Mobile Home Park Property" 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 mobile homes; and

2) licensed by the Department of Health of the State of Florida or its successor, to function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time to time.

"Non-Residential Property" means, collectively, Commercial Property, Industrial/Warehouse Property, and Institutional Property.

"Parcel Apportionment" means the further apportionment of the Fire Services 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.

"Property Use Categories" means, collectively, Residential Property and Nonresidential Property.

"Recreational Vehicle Park Property" 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, to function as a "recreational vehicle park" or "lodging 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**, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. Residential Property Use Category includes such properties as single-family, multi-family, and mobile home Dwelling Units.

"Situation Found Codes" mean codes used by FFIRS to designate the type of emergency response for each Incident Report, as specified in **Appendix A** attached hereto and incorporated herein by reference.

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

Section 4: Provision and Funding of Fire Protection Services.

Upon the imposition of a Fire Services Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such fire protection services, facilities, or programs to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Services Assessment. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

Section 5: Imposition and Computation of Fire Services Assessments.

Fire Services Assessments shall be imposed within the City until discontinued or changed. Fire Services Assessments shall be computed in a manner set forth in this Initial Assessment Resolution unless discontinued or changed.

Section 6: Legislative Determinations of Special Benefit and Fair Apportionment.

It is hereby ascertained and declared that the City's fire protection services, facilities, and programs provide a special benefit to assessable property based upon the following legislative determinations, and based upon the City of Key West, Florida Fire Assessment Memorandum dated May 2026 prepared by Accenture Infrastructure and Capital Projects, LLC., which report is hereby incorporated herein by reference.

General.

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Services Assessed Costs and identifying the Assessable Property to be included in the Assessment Roll, all legislative determinations ascertained and declared in 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 and integrity 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) lowering the cost of fire insurance by the presence of a professional comprehensive Fire Services program within the City; and
- (4) containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger property and property features.

(C) The availability and provision of comprehensive fire 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, property values.

(D) 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 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 Assessment Collection Act.

(E) The data available in the Improvements Codes is more useful and accurate to determine 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, and

(2) the Improvements Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment.

(F) Apportioning Fire Services Assessed Costs among classifications of property based upon historical demand for fire services is a 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 firefighting equipment that must be available in accordance with the City's standards and practices.

(G) 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 Services Assessed Cost amounts determined to fund any emergency medical services costs.

(H) Apportioning the Fire Services Assessed Cost among

classifications of improved property based upon historical demand for fire protection 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) Fire Service 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 Assessable Property and their intended occupants. Sufficient Fire Service Incident Reports exist that document the historical demand for fire services from Assessable Properties within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Service Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages that were determined by an examination of Fire Services Incident Reports is a fair and reasonable method to apportion the Fire Services Assessed Costs among the Property Use Categories.

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

(K) Because of the urbanized character of the City, the suppression of fires on vacant property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Therefore, it is

fair and reasonable not to apportion any of the assessed costs to vacant property, thus, incidents to vacant property were not included in the final analysis of the fire call database.

(L) The cost of responding to fire incidents varies among the Property Use Categories. Therefore, it is fair and reasonable to use a Cost Factor in calculating the Demand Percentages because it reflects the varying costs that are associated with the City's responses and services to different Property Use Categories based upon average time that personnel and equipment were out of service.

Residential Parcel Apportionment

(M) Apportioning the Fire Services 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.

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

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

firefighting 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 firefighting 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 Services Assessment.

(Q) § 166.223, Florida Statutes, mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds.

(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 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 Services Assessments upon buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Services Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

(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 Services 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 or 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 Services Assessments and shall not be afforded an exemption from the Fire Services Assessment that is granted to other Government Property.

Section 7: Cost Apportionment Methodology.

(A) The City examined the Code Descriptions in the Fixed Property Use Codes in the Fire Service 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 Services Incident Reports, the City assigned Fire Services incidents to specific properties located within the City by correlating these Code Descriptions to the Improvement Codes and DOR Codes.

(B) Based upon such assignment of Fire Services Incident Reports to specific properties, the number of Fire Services Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Services Incident Reports allocated to each Property Use Category bear to the total number of Fire Services Incident Reports documented for all Property Use Categories within the sampling period (Fiscal Year 2024-25).

(C) A Cost Factor, as determined in accordance with Section 7. hereof, was then applied to the number of Incident Reports that were determined for each Property Use Category.

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

(E) A Cost Factor for a fire protection service response to Residential Property, and all categories of Non-Residential Property, were calculated in the following manner:

(1) Based upon the Incident Reports, the average time that personnel and equipment were out of service for each Property Use Category for Fire Protection Services was identified.

(2) Based upon this analysis, the following Cost Factors were calculated:

Property Use Category	# Incidents	Average Call Duration	Cost Factor	% Weighted Incidents
Residential	435	20.75	1.00	42.98%
Commercial	564	17.33	0.84	46.55%
Industrial/Warehouse	23	18.70	0.90	2.05%
Institutional	98	18.06	0.87	9.43%
Total	1,120			100%

(F) It is fair and reasonable to use a Cost Factor in calculating the Demand Percentage because it reflects the varying costs that are associated with the City's fire protection responses for the different Property Use Categories.

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

Cost Apportionment.

Category	Demand Percentage	Assessable Costs
Residential	42.98%	\$8,175,453
Commercial	46.55%	\$8,853,947
Industrial	2.05%	\$389,523
Institutional	8.43%	\$1,603,385
Total	100%	\$19,022,308

Section 8: Parcel Apportionment Methodology.

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

(C) 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:

Parcel Apportionment within Property Use Categories

CATEGORY	PARCEL APORTIONMENT
Residential	Dwelling Unit
Non-Residential - Commercial - Industrial/Warehouse - Institutional	Square Footage

- (1) RESIDENTIAL PROPERTY. The Fire Services Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Services Assessed Costs, 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.
- (2) NON-RESIDENTIAL PROPERTY. The Fire Services Assessments for each Tax Parcel of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

- (A) Multiply the Fire Services Assessed Costs by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the City's Fire Services budget to be funded from Fire Services Assessment revenue derived from the Non-Residential Property Use Category.
- (B) Add the Building Area square footage of all the Tax Parcels in the Non-Residential Property Use Category. This sum reflects the aggregate square footage for the Non-Residential Property Use Category.
- (C) Divide the sum of the square footage determined above by the total assessable costs for the Non-Residential Property Use Category calculated in (a) above. The resulting quotient expresses a dollar amount per square foot of Building Area.
- (D) For each Tax parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Services Assessments to be imposed on each Tax Parcel of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Services 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, 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) of this Section 8 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Services Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

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

Section 9: Determination of Fire Services Assessed Costs; Establishment of Initial Fire Services Assessments.

(A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2026 is \$4,660,465.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimate Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2026, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Initial Fire Services Assessment Rates
(24.5% of Assessable Costs)

<u>Residential Rate Category</u>	<u>Rate Per Dwelling Unit</u>
Residential	\$150
<u>Non-Residential Rate</u>	<u>Rate Per Square Foot</u>
Commercial	\$0.31
Industrial/Warehouse	\$0.10
Industrial	\$0.16

(C) No Fire Services Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of 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 VA and HUD shall not be exempt from Fire Services Assessment.

(D) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Commission 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 Services Assessments. In the event a court of competent jurisdiction determines any

exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole remedy shall be the imposition of a Fire Services Assessment upon each affected Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(E) The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Services 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 Services Assessment proceeds.

(F) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed for the Fiscal Year 2026-27. No portion of such Fire Services Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Costs are attributable to the Emergency Medical Services Cost. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds.

(G) The estimated Fire Services Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2026 as provided in Section 10 of this Initial Assessment Resolution.

Section 10: Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in Ordinance 2026-08. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through the Fire Services Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of Ordinance 2026-08, this Initial Assessment Resolution, documents related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Manager 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 Services 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 for determining the Fire Services Assessments for fire protection services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property within the City.

Section 11: Authorization of Public Hearing.

There is hereby established a public hearing to be held at 5:00 P. M. on Thursday, July 2, 2026 at the City Hall, 1300 White Street, Key West, Florida at which time the City Commission will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2026 collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

Section 12: Notice by Publication.

The City Manager shall publish notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 2 of Ordinance 2026-08. The notice shall be published no later than June 11, 2026, in substantially the form attached hereto as **Appendix E.**

Section 13: Notice by Mail

The City Manager or designee shall also provide notice by first

class mail to the owner of each Assessed parcel, as required by Section 2 of Ordinance 2026- 08. Such notice shall be in substantially the form attached hereto as **Appendix F**. The notices shall be mailed no later than June 11, 2026.

Section 14: Method of Collection.

It is hereby declared that the Fire Services Assessments imposed on Tax Parcels in the City shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026.

Section 15: Application of Assessment Proceeds.

Proceeds derived by the City from the Fire Services Assessments will be utilized for the provision of fire protection 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 protection services, facilities and programs.

Section 16: Severability.

It is the intent of the City Commission of the City of Key West, that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 17: Conflicts.

In any case where a provision of this Resolution is found to be in conflict with a provision of any other resolution of this City, the provisions of this Resolution shall prevail.

Section 18: Effective Date.

That this Resolution Initial Assessment Resolution shall go into effect immediately upon its passes and adoption and authentication by the signature of the presiding office and the Clerk of the City Commission of the City of Key West, Florida.

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Passed and adopted at a meeting of the Commission at a meeting held this _____ day of _____, 2026.

Authenticated by the Presiding Officer and Clerk of the Commission on the _____ day of _____, 2026.

Filed with the Clerk on _____, 2026.

Mayor Danise Henriquez	_____
Vice Mayor Donald "Donie" Lee	_____
Commissioner Lissette Carey	_____
Commissioner Aaron Castillo	_____
Commissioner Monica Haskell	_____
Commissioner Sam Kaufman	_____
Commissioner Greg Veliz	_____

DANISE HENRIQUEZ, MAYOR

ATTEST:

KERI O'BRIEN, CITY CLERK

Appendix A.
Situation Found Codes

Situation Found Code	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
112	Fires in structures other than in a building	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
123	Fire in portable building, fixed location	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
162	Outside equipment fire	No
200	Overpressure rupture, explosion, overheat, other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
342	Search for person in water	No
350	Extrication, rescue, other	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
360	Water & ice related rescue, other	No
363	Swift water rescue	No
365	Watercraft rescue	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
422	Chemical spill or leak	No
424	Carbon monoxide incident	No

Situation Found Code	Description	EMS Type Call
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Police Assist	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
463	Vehicle accident, general cleanup	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
520	Water problem, other	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
600	Good intent call, other	No
611	Dispatched & canceled en route	Yes
622	No incident found upon arrival	No
631	Authorized controlled burning	No
651	Smoke scare, odor of smoke	No
653	Barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
730	System malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

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
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
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	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
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	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

Fixed Property Use Code	Description	Category Assigned
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
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	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
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
569	PROFESSIONAL SUPPLIES	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
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	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
819	LIVESTOCK, POULTRY STORAGE	VACANT LAND
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
937	BEACH	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C.
Building Improvement Codes

Building Improvement Code	Category
03A - APTS-A	Residential
03B - APTS-B	Residential
03C - APARTMENTS	Residential
03D - APTS-D	Residential
10A - VACANT COMM	Commercial
10B - VACANT COMM	Commercial
10C - VACANT COMM	Commercial
10D - VAC COMM D	Commercial
11A - 1 STY STORE-A	Commercial
11B - 1 STY STORE-B	Commercial
11C - 1 STY STORE-C	Commercial
11D - 1 STY STORE-D	Commercial
11E - RETAIL MIN INT	Commercial
12A - COM/RES A	Requires Fieldwork
12B - COM/RES B	Requires Fieldwork
12C - COM/RES C	Requires Fieldwork
12D - COM/RES D	Requires Fieldwork
12E - COM/RES E	Requires Fieldwork
13B - DEPT STORES-B	Commercial
13C - DEPARTMENT STORES	Commercial
14B - SUPERMKT-B	Commercial
14C - SUPERMARKET	Commercial
14D - SUPERMKT-D	Commercial
15B - SHOPPING CENTER-B	Commercial
15C - SHOPPING CENTER-C	Commercial
16A - SHP CNTR-COMTY-A	Commercial
16B - SHPING CNTR-COMTY-B	Commercial
16C - SHOPPING CENTR-COMTY	Commercial
16D - SHPNG CNTR-COMTY-D	Commercial
17A - OFF BLDG 1 STY-A	Commercial
17B - OFF BLDG-1 STY-B	Commercial
17C - OFFICE BLD-1 STORY	Commercial
17D - OFF BLDG-1 STY-D	Commercial
18A - OFF BLDG MULT STY-A	Commercial
18B - OFF BLDG MULT STY-B	Commercial
18C - OFF BLDG MULT STY FP	Commercial
18D - OFF BLDG MUL STY-D	Commercial
19A - PROFESS BLDG-A	Commercial
19B - PROFESS BLDG-B	Commercial
19C - PROFESSIONAL BLDG	Commercial
19D - PROFESS BLDG-D	Commercial
20A - AIRPORT COM TERM-A-	Commercial
20C - AIRPORT COMM TERMINL	Commercial

Building Improvement Code	Category
20D - AIRPORT COM TERM-D-	Commercial
20E - HANGERS COMM/PRIVATE	Industrial/Warehouse
21A - REST/CAFET-A-	Commercial
21B - RESTRNT/CAFETR-B-	Commercial
21C - RESTAURANT & CAFETR	Commercial
21D - RESTRNT/CAFETR-D-	Commercial
21E - PATIO DINING	Commercial
22A - DRVIN/FAST FOOD-A-	Commercial
22B - DRVIN/FAST FOOD-B-	Commercial
22C - DRV-INREST/FAST FOOD	Commercial
22D - DRVIN/FAST-D-	Commercial
23A - FINANC INSITUT-A-	Commercial
23B - FINANC INSTITUT-B-	Commercial
23C - FINANCIAL INSTITUTNS	Commercial
25A - SERVICE SHOPS-A-	Commercial
25B - SERVICE SHOPS-B-	Commercial
25C - SERV SHOPS ETC	Commercial
25D - SERVICE SHOPS-D-	Commercial
26A - SERVICE STATION-A-	Commercial
26B - SERVICE STATIONS-B-	Commercial
26C - SERV STATIONS	Commercial
26D - SERVICE STATIONS-D-	Commercial
27A - MARINA/AUTO/BUS TERM	Commercial
27B - MARINA/AUTO/BUS TERM	Commercial
27C - MARINA/AUTO/BUS TERM	Commercial
27D - MARINA/AUTO/BUS TERM	Commercial
28A - PARKING GARAGE	Industrial/Warehouse
28B - PARKING GARAGE-B-	Industrial/Warehouse
28D - PARKING GARAGE	Industrial/Warehouse
29C - WHLSE MFG OUTLETS	Commercial
29D - WHLSE MFG OUTLETS	Commercial
30A - FLORIST GRNHSE-A	Requires Fieldwork
30C - FLORIST GRNHSE	Requires Fieldwork
30D - FLORIST GRNHSE-D-	Requires Fieldwork
31A - DRIVEIN THEATERS-A-	Commercial
32A - STAGE TYPE THEATR-A-	Commercial
32B - STAGE THEATERS	Commercial
32C - MOVIE THEATERS	Commercial
32D - AUDITORIUMS ENCL	Commercial
33A - NIGHT CLUBS/BARS-A-	Commercial
33B - NIGHT CLUB, BARS B	Commercial
33C - NIGHT CLUBS, BARS C	Commercial
33D - NIGHT CLUBS, BARS D	Commercial
35A - TOURIST ATTRAC-A-	Commercial
35B - TOURIST ATTRAC-B-	Commercial
35C - TOURIST ATTRAC	Commercial
35D - TOURIST ATTRAC-D-	Commercial
36A - CAMP BLDG-A-	Requires Fieldwork

Building Improvement Code	Category
36B - CAMP BLDGS-B-	Commercial
36C - CAMP BLDG	Commercial
36D - CAMP BLDG-D-	Requires Fieldwork
38A - GOLF COURSES-A-	Commercial
38B - GOLF COURSE-B-	Commercial
38C - GOLF COURSES	Commercial
39A - HOTELS/MOTEL A	Commercial
39B - HOTEL/MOTEL B	Commercial
39C - HOTEL/MOTEL C	Commercial
39D - HOTEL/MOTEL D	Commercial
41A - LT MFG/PREENG BLDG-A	Industrial/Warehouse
41B - LT MFG/PREENG BLDG-B	Industrial/Warehouse
41C - LT MFG, PREENG BLDG	Industrial/Warehouse
41D - LT MFG/PREENG BLDG-D	Industrial/Warehouse
43A - LUMBER YARDS	Industrial/Warehouse
43D - LUMBER YARDS-D-	Industrial/Warehouse
44B - PACKING PLANTS-B-	Industrial/Warehouse
44C - PACKING PLANTS	Industrial/Warehouse
44D - PACKING PLANTS	Industrial/Warehouse
46A - FOOD PROCESSING -A-	Industrial/Warehouse
46C - FOOD PROCESSING	Industrial/Warehouse
46D - FOOD PROCESSING-D-	Industrial/Warehouse
47C - MIN PROCESSING	Industrial/Warehouse
48A - WAREHOUSE/MARINA A	Industrial/Warehouse
48B - WAREHOUSE/MARINA B	Industrial/Warehouse
48C - WAREHOUSE/MARINA C	Industrial/Warehouse
48D - WAREHOUSE/MARINA D	Industrial/Warehouse
48E - MET STOR BLDG BOAT	Industrial/Warehouse
49A - OPEN STORAGE-A-	Industrial/Warehouse
49B - OPEN STORAGE-B-	Industrial/Warehouse
49D - OPEN STORAGE-D-	Industrial/Warehouse
71A - CHURCHES-A-	Institutional
71B - CHURCHES	Institutional
71C - CHURCHES	Institutional
71D - RECTORIES	Residential
72A - PRIVATE SCHOOLS A	Institutional
72B - PRIVATE SCHOOL B	Institutional
72C - PRIVATE SCHOOL C	Institutional
72D - PRIVATE SCHOOL D	Institutional
73A - PRIVATE HOSPITALS-A-	Institutional
73C - HOSP PRIV	Institutional
73D - VET HOSP	Commercial
74B - HOMES FOR AGED-B-	Institutional
74C - HOMES FOR AGED	Institutional
74D - HOMES FOR AGED-D-	Institutional
76A - MORTUARY ETC-A-	Institutional
76C - MORT-CEMT-CREMTR	Commercial
76D - MORTUARY ETC-D-	Commercial

Building Improvement Code	Category
77A - CLUBS/LDG/HALLS A	Institutional
77B - CLUBS/LDG/HALLS B	Institutional
77C - CLUBS-LDGE-HALLS C	Institutional
77D - CLUBS/LDG/HALLS-D-	Institutional
78A - LIBRARY-A-	Institutional
78B - LIBRARY-B-	Institutional
81B - MILITARY-B-	Institutional
81C - MILITARY	Institutional
81D - MILITARY	Institutional
82A - FORESTS/PARKS ETC-A-	Institutional
82B - FORESTS/PARKS ETC-B-	Institutional
82C - FOREST, PARKS, ETC.	Institutional
83A - PUBLIC SCHOOLS-A-	Institutional
83B - PUBLIC SCHOOLS-B-	Institutional
83C - PUBLIC SCHOOLS	Institutional
83D - PUBLIC SCHOOLS-D-	Institutional
84A - PUBLIC COLLEGES-A-	Institutional
84B - PUBLIC SCHOOLS-B-	Institutional
84D - DORM PUBLIC	Institutional
85A - HOSPITALS-A-	Institutional
85B - HOSPITALS-B-	Institutional
85D - HOSPITALS-D-	Institutional
86A - COUNTY BLDGS A	Institutional
86B - COUNTY BLDGS B	Institutional
86C - COUNTY BLDGS C	Institutional
86D - COUNTY BLDGS D	Institutional
87A - STATE BLDGS A	Institutional
87B - STATE BLDGS B	Institutional
87C - STATE BLDGS C	Institutional
87D - STATE BLDGS D	Institutional
88A - FEDERAL BLDGS A	Institutional
88B - FEDERAL BLDGS B	Institutional
88C - FEDERAL BLDGS C	Institutional
89A - CITY BLDGS A	Institutional
89B - CITY BLDGS B	Institutional
89C - CITY BLDGS C	Institutional
89D - CITY BLDGS D	Institutional
91A - ELEC/TELEPHONE ETC A	Industrial/Warehouse
91B - ELEC/TELEPHONE ETC B	Industrial/Warehouse
91C - ELEC/TELEPHONE ETC C	Industrial/Warehouse
91D - ELEC/TELEPHONE ETC D	Industrial/Warehouse
APT - APARTMENTS	Residential
CN_0 - CN_0	Requires Fieldwork
CN_1 - CN_1	Residential
CN_10 - CN_10	Residential
CN_11 - CN_11	Residential
CN_12 - CN_12	Residential
CN_13 - CN_13	Residential

Building Improvement Code	Category
CN_14 - CN_14	Residential
CN_15 - CN_15	Residential
CN_16 - CN_16	Residential
CN_17 - CN_17	Residential
CN_18 - CN_18	Residential
CN_19 - CN_19	Residential
CN_2 - CN_2	Residential
CN_20 - CN_20	Residential
CN_21 - CN_21	Residential
CN_22 - CN_22	Residential
CN_23 - CN_23	Residential
CN_24 - CN_24	Residential
CN_25 - CN_25	Residential
CN_26 - CN_26	Residential
CN_27 - CN_27	Residential
CN_28 - CN_28	Residential
CN_29 - CN_29	Residential
CN_3 - CN_3	Residential
CN_30 - CN_30	Residential
CN_31 - CN_31	Residential
CN_32 - CN_32	Residential
CN_33 - CN_33	Residential
CN_34 - CN_34	Residential
CN_35 - CN_35	Residential
CN_36 - CN_36	Residential
CN_37 - CN_37	Residential
CN_38 - CN_38	Residential
CN_39 - CN_39	Residential
CN_4 - CN_4	Residential
CN_40 - CN_40	Residential
CN_42 - CN_42	Residential
CN_43 - CN_43	Residential
CN_44 - CN_44	Residential
CN_5 - CN_5	Residential
CN_6 - CN_6	Residential
CN_7 - CN_7	Residential
CN_8 - CN_8	Residential
CN_9 - CN_9	Residential
CN_A - CN_A	Residential
GBU - UNFINISHED GARAGE	Requires Fieldwork
M1 - S.F.R. - M1	Residential
M2 - M.F. - M2	Residential
OFA - OFFICE - AVERAGE	Requires Fieldwork
OFG - OFFICE - GOOD	Requires Fieldwork
R1 - S.F.R. - R1	Residential
R2 - M.F. - R2	Residential
R3 - M.F. - R3	Residential
R4 - M.F. - R4	Residential

Building Improvement Code	Category
R5 - R5	Residential
R6 - R6	Residential
R7 - R7	Residential
R8 - R8	Residential
R9 - R9	Residential
USF - FINISHED UPPER STORY	Requires Fieldwork

Appendix D.
DOR Codes

Department of Revenue Codes
0000 - VACANT RESIDENTIAL
0100 - SINGLE FAMILY IMPROVED
0200 - MOBILE HOME
020D - MOB HOME DRY
0300 - MULTI FAMILY +10 UNITS
0400 - CONDO
0401 - CONDO
0500 - CO-OPS
0600 - RETIREMENT HOMES/NONEXPT
0700 - MISC RESIDENTIAL
0800 - MULTI FAMILY 2-9 UNITS
080W - MULTI RES WATERFRONT
0900 - TIME SHARE
1000 - VACANT COMMERCIAL
1100 - STORES 1 STORY
1200 - MIXED USE STORE/OFFICE
1300 - DEPARTMENT STORES
1400 - SUPERMARKETS
1500 - REGIONAL SHOPPING CTRS
1600 - COMMUNITY SHOPPING CTR
1700 - OFFICE NON-PROF 1 STORY
1800 - OFFICE NON-PROF 2+ STORY
1900 - PROFFESIONAL SERVICES
2000 - AIR/MARINE/BUS TERMINALS
2100 - RESTAURANTS/CAFETERIAS
2200 - DRIVE-IN RESTAURANT
2300 - BANK/S & L/MORTGAGE/CREDIT
2400 - INSURANCE COMPANY OFFICE
2500 - REPAIRS SVC TV/LAUNDRIES
2600 - SERVICE STATIONS
2700 - AUTO SALES/SERVICE/RENTAL
2800 - MOBILE HOME PARKS/PK LOTS
2900 - WHOLESALE/PRODUCE OUTLETS
3000 - FLORIST/GREENHOUSE
3100 - OPEN STADIUMS
3200 - THEATER/AUDITORIUM (ENCL)
3300 - NIGHTCLUB/BAR/LOUNGE
3400 - BOWLING/SKATING/POOL HALL
3500 - TOURIST ATTRACTION
3600 - CAMPS
3700 - RACE TRACK; HORSE/DOG/AUTO
3800 - GOLF COURSE/DRIVING RANGE
3900 - HOTELS/MOTELS

Department of Revenue Codes
4000 - VACANT INDUSTRIAL
4100 - LT MFG/SM MACH SHOP/PRINT
4200 - HEAVY IND/EQUIP MFG/MACH
4300 - LUMBER YARD/SAWMILL
4400 - PACK PLANT (FRUIT/MEAT)
4500 - CANNERIES/DISTILLERIES
4600 - FOOD PROCESSING/BAKERIES
4700 - CEMENT PLANTS
4800 - WAREHOUSING
4900 - OPEN STORAGE
5000 - IMPROVED AGRICULTURAL
5100 - VEGETABLE CROPS
5200 - BI-ANNUAL ROW CROPS
5300 - ROW CROPS
5400 - TIMBERLAND SITE 90+
5500 - TIMBERLAND SITE 80-89
5600 - TIMBERLAND SITE 70-79
5700 - TIMBERLAND SITE 60-69
5800 - TIMBERLAND SITE 50-59
5900 - TIMBERLAND NOT CLASSIFIED
6000 - IMPROVED PASTURE LAND
6100 - SEMI-IMPROVED LAND
6200 - NATIVE LAND
6300 - WASTE LAND
6400 - GRAZING LAND CLASS V
6500 - GRAZING LAND CLASS VI
6600 - CITRUS
6700 - POULTRY/BEEES/FISH/RABBIT
6800 - DAIRY, HOG & CATTLE FEED
6900 - ORNAMENTALS, MISC AG
7000 - VACANT INSTITUTIONAL
7100 - CHURCHES
7200 - PRIVATE SCHOOLS & COLLEGE
7300 - PRIVATE OWNED HOSPITALS
7400 - HOMES FOR THE AGED
7500 - ORPHANAGES
7600 - MORTUARIES/CEMETERIES
7700 - CLUBS, LODGES, UNION HALLS
7800 - SANITARIUMS, CONVALES, REST
7900 - CULTURAL ORG, FACILITIES
8000 - UNDEFINED
8100 - MILITARY
8200 - GOVT FOREST/PARKS/RECREATIONAL
8300 - PUBLIC COUNTY SCHOOLS
8400 - COLLEGES
8500 - HOSPITALS
8600 - COUNTY
8700 - STATE

Department of Revenue Codes	
8800 - FEDERAL	
8900 - MUNICIPAL NOT PARKS	
9000 - LEASEHOLD GOVT OWNED	
9100 - UTILITIES, GAS/ELEC/TELEP	
9200 - PARKS/PRIVATE	
9300 - SUBSURFACE RIGHTS	Not Charged
9400 - RIGHT-OF-WAY	Not Charged
9500 - RIVERS & LAKES, SUBMERGED	Not Charged
9600 - SEWAGE DISP, BORROW PITS	Not Charged
9700 - OUTDOOR REC OR PARK	
9800 - CENTRALLY ASSESSED	Not Charged
9900 - ACREAGE NON AGRICULTURAL	

APPENDIX E.

**FORM OF NOTICE TO BE PUBLISHED
(To Be Published by June 11, 2026)**

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

NOTICE IS HEREY GIVEN that the City Commission of the City of Key West will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire protection services within the boundaries of the City and the collection of the fire services assessment on the tax bill.

The hearing will be held at 5:00 p.m. on July 2, 2026 in the City Commission Chamers in City Hall located at 1300 White Street, Key West, 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 City within twenty (20) days of this notice.

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 made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (305) 809-3700 for assistance at least two (2) days

prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

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 protection assessment schedule.

FIRE SERVICES ASSESSMENTS

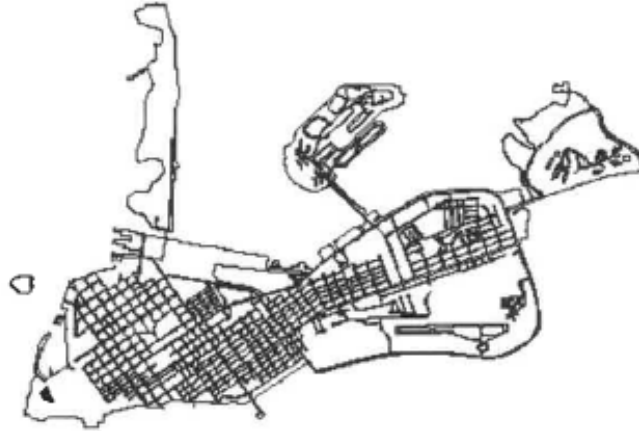
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$150.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.31
Industrial/Warehouse	\$0.10
Institutional	\$0.16

Copies of the Fire Services Assessment Ordinance, the Initial Assessment Resolution and the Assessment Roll are available for inspection at the Office of the City Manager located at 1300 White Street, Key West, 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 City at (305) 809-_____, Monday through Friday between 8:00 a.m. and 4:30 p.m.

MAP OF THE CITY OF KEY WEST, FLORIDA



**CITY COMMISSION
CITY OF KEY WEST, FLORIDA**

PUBLICATION DATES

Pursuant to F.S. 197.3632(3)(a):

- Thursday, June 4, 2026**
- Thursday, June 11, 2026**
- Thursday, June 18, 2026**
- Thursday, June 25, 2026**

Both the fire services non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. 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 there is a mistake on this notice or if you have any questions regarding your fire services assessment, please contact the City at (305) 809-3886, Monday through Friday between 8:30 a.m. and 4:30 p.m.