

**FOURTH AMENDMENT TO INTERLOCAL AGREEMENT
REGARDING THE PROVISION OF FIRE AND
EMERGENCY MEDICAL SERVICES**

This Fourth Amendment to the Interlocal Agreement Regarding the Provision of Fire and Emergency Medical Services is made and entered into as of this 26th day of May, 2015, by and between Leon County, Florida, a charter county and political subdivision of the State of Florida (the “County”), and the City of Tallahassee, Florida, a Florida municipal corporation (the “City”), collectively the Parties.

RECITALS

WHEREAS, the Parties entered into an Interlocal Agreement Regarding the Provision of Fire and Emergency Medical Services, dated April 16, 2009, a First Amendment to the Interlocal Agreement, dated June 9, 2009, a Second Amendment to the Interlocal Agreement dated September 5, 2013, and a Third Amendment to the Interlocal Agreement dated October 21, 2013 (collectively, the “Interlocal Agreement”); and

WHEREAS, Section 2.B. of the Interlocal Agreement provides that upon adoption of a fire services rate study (Second Term Rate Study) by the Parties, it will be made part of the Interlocal Agreement as Exhibit F; and

WHEREAS, Exhibit E, paragraph 6.A. to the Interlocal Agreement provides that modifications to the Interlocal Agreement may be effectuated upon the agreement of the Parties.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the Parties do agree as follows:

1. That the Recitals above set forth are hereby made a part hereof.
2. That the Second Term Rate Study adopted by the Parties is incorporated herein as Exhibit F and made a part hereof as if fully set forth below.

3. That this Fourth Amendment to the Interlocal Agreement shall become effective upon full execution by the Parties.

IN WITNESS WHEREOF, the Parties have caused this Fourth Amendment to the Interlocal Agreement to be executed by their duly authorized representatives this _____ day of May, 2015.

CITY OF TALLAHASSEE

LEON COUNTY, FLORIDA

By: _____
Andrew Gillum, Mayor

By: _____
Mary Ann Lindley, Chairman
Board of County Commissioners

ATTEST:
James O. Cooke, IV
City Treasurer-Clerk

ATTEST:
Bob Inzer
Clerk & Comptroller
Leon County, Florida

By: _____

By: _____

Approved as to form:
City Attorney's Office

Approved as to form:
County Attorney's Office

By: _____
Lewis E. Shelley, Esq.
City Attorney

By: _____
Herbert W.A. Thiele, Esq.
County Attorney

City of Tallahassee and Leon County, Florida

Fire Assessment Memorandum

APRIL 14, 2015

Presented by:
Government Services Group, Inc.
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Introduction

The City of Tallahassee (City) and Leon County (County) entered into a professional services agreement with GSG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the incorporated and unincorporated areas of the County (Fire Assessment Project).

The objective of this Fire Assessment Project is to develop and implement an update to the City's current revenue program capable of efficiently and effectively collecting all assessable and billable costs associated with providing fire services on an annual basis throughout the entire County for Fiscal Year 2015-16 and future fiscal years. The mechanism for collecting the fire fee from governmental properties will remain in effect, however both the City and County will utilize the City's utility bill as the collection method for all non-governmental properties where possible and the City will assist the County in the collection of the fire assessment utilizing the utility bill, separate bills and tax bill. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide countywide fire services for Fiscal Year 2015-16 and future fiscal years. However, the City and County have the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full costs of assessable fire services (net of all fire related revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

BACKGROUND

In 1999, the City adopted a fire services funding program consisting of two components: a Fire Fee and a Fire Assessment. The goal of the Fire Services Funding Project in 1999 was to design an alternative revenue program capable of efficiently and effectively collecting all assessable and billable costs associated with providing fire services on an annual basis. The Fire Fee is the funding mechanism that secures recovery of the cost for providing fire services to governmental property. The Fire Assessment is the funding mechanism for non-government property that could be collected on the City's utility bill. The program was updated to account for changes in call data, property data and service delivery in Fiscal Year 2004-05 and once again in Fiscal Year 2009-10.

OBJECTIVES

The City retained GSG to develop an annual recurring special assessment program that is capable of funding all of the assessable costs associated with providing countywide fire services. The City will utilize the utility bill for collection of the fire assessment and will assist the County in the collection of the fire assessment utilizing the utility bill, separate bills and the tax bill. Data available on the ad valorem tax roll was used to develop the Fiscal Year 2015-16 assessment program. GSG has been

charged to fully cost the services to be provided by the City, develop a fair and reasonable apportionment methodology for such assessable costs and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The fire non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements include the following:

1. The service provided must confer a special benefit to the property being assessed; and
2. The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The work effort of this project required the evaluation of data obtained from the City to develop a fire assessment program that focuses upon the projected Fiscal Year 2015-16 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the County.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2015-16 and future years based on the projected Fiscal Year 2015-16 budget adjusted for year over year increases.

Service Description and Assessable Cost Calculations

The fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of private, real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among private, real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

The fire services apportionment methodology for government property allocates billable costs to provide fire services based upon the historical demand for these services for all government owned property (i.e. City, County, State, Federal, etc.), as reflected by the incident data reported by the City.

SERVICE DELIVERY DESCRIPTION

Fire Rescue services are provided throughout the County from 16 paid fire rescue stations and 5 volunteer fire rescue stations. One of the volunteer stations is co-located at Station 15. Table 1 identifies fire rescue buildings/facilities inventory, as well as the corresponding physical location address for the facility.

Table 1
Fire Rescue Department Buildings/Facility Inventory

Station	Address
Station #1	327 North Adams Street Tallahassee, FL 32301
Station #2	2805 Sharer Road Tallahassee, FL 32302
Station #3	3005 South Monroe Street Tallahassee, FL 32301
Station #4	2899 West Pensacola Street Tallahassee, FL 32304
Station #5	3238 Capital Circle Southwest Tallahassee, FL 32304
Station #6	2901 Apalachee Parkway Tallahassee, FL 32311
Station #7	2805 Shamrock South Tallahassee, FL 32308
Station #8	2423 Hartsfield Road Tallahassee, FL 32304
Station #9	3205 Thomasville Road Tallahassee, FL 32312

Station	Address
Station #10	5323 Tower Road Tallahassee, FL 32303
Station #11	8752 Centerville Road Tallahassee, FL 32308
Station #12	4701 Chaires Cross Road Tallahassee, FL 32311
Station #13	1555 Oak Ridge Road Tallahassee, FL 32311
Station #14	16614 Blountstown Highway Tallahassee, FL 32310
Station #15	1445 Bannerman Road Tallahassee, FL 32312
Station #16	911 Easterwood Drive Tallahassee, FL 32311
Micosukee (County-Volunteer)	15210 Mahan Drive Tallahassee, FL 32308
Bradfordville (County-Volunteer) (Co-located at Station #15)	1445 Bannerman Road Tallahassee, FL 32312
Chaires-Capitola (County-Volunteer)	10541 Valentine Road South Tallahassee, FL 32317
Woodville (County-Volunteer)	155 East Oakridge Tallahassee, FL 32305
Lake Talquin (County-Volunteer)	16614 Blountstown Highway Tallahassee, FL 32312

Source: City of Tallahassee

The City of Tallahassee Fire Rescue Department provides standard fire suppression, medical services, hazmat response, technical rescue, airport capabilities, state disaster response, emergency response and disaster preparedness, fire prevention and safety education. Five of the sixteen City stations provide Advanced Life Support (ALS) services in coordination with Leon County EMS.

Dispatch services for fire and EMS services are provided through a joint dispatch operation between the City and the County.

Tables 2 through 5 outline the Fire Rescue Department's current service operations and service components. Table 2 outlines the Fire Rescue Department's organizational structure.

Table 2
City of Tallahassee Fire Rescue Department Organizational Chart

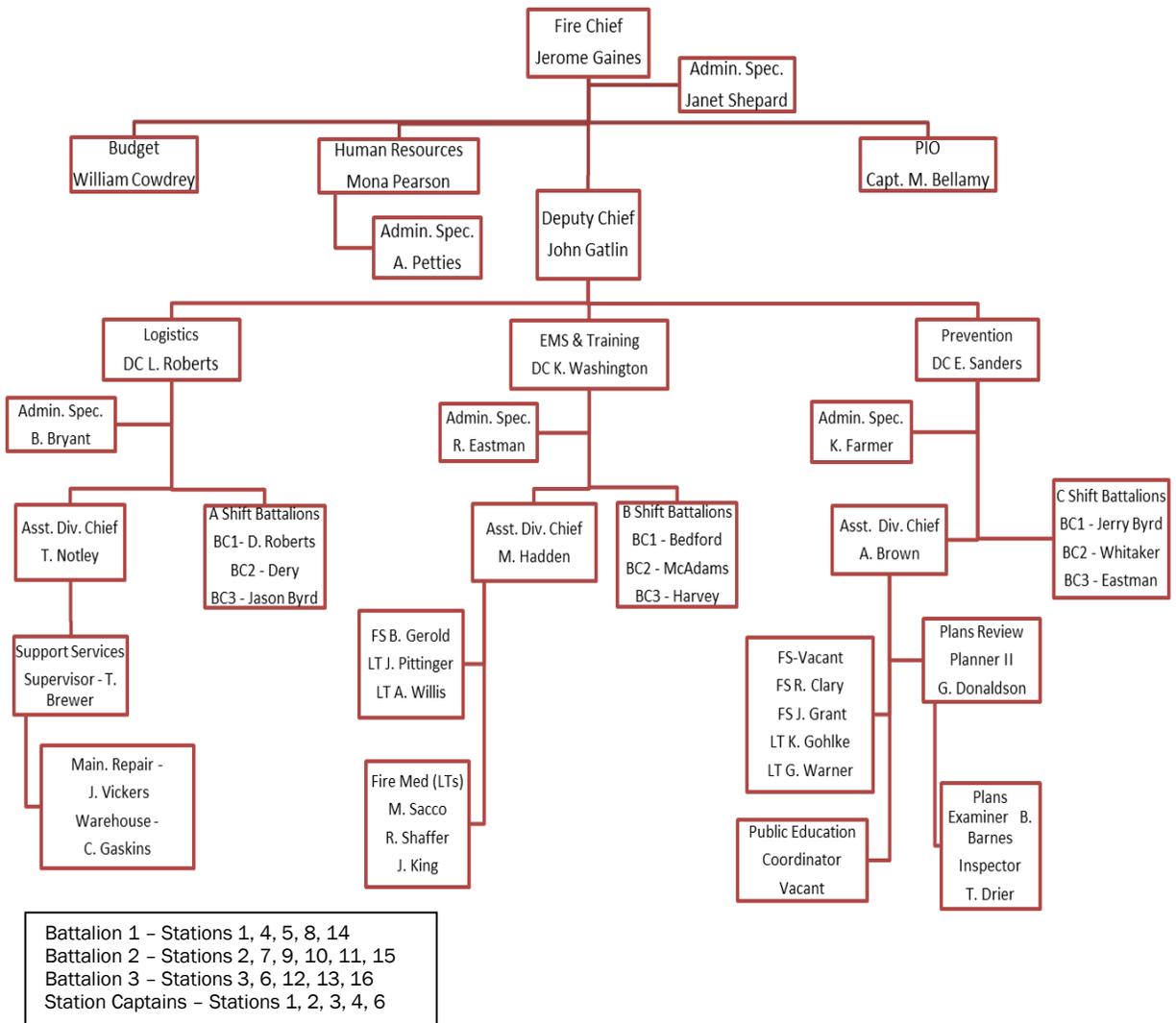


Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Assessment Memorandum.

Table 3
Fire Rescue Department Apparatus Normal Staffing Requirements

Apparatus	Typical Staffing
Aerial	3-4 personnel
Pumper	3-4 personnel
Ford Expedition/Battalion Chief	1 personnel
Rescue	2 Personnel
Air Truck	1 Personnel
Brush Truck	1 Personnel
Rescue Boat	2 Personnel
Tanker	1 Personnel
Chevy Suburban/FireMed1	1 Personnel
HazMat Apparatus	3-4 personnel
Squad or Mass Care	3-4 personnel
USAR Apparatus	3-4 personnel

Source: City of Tallahassee

Table 4 lists the location and the fire flow/pumping capacity of the Fire Rescue Department’s apparatus. This information is used to determine the square footage cap for non-residential properties.

Table 4
Fire Rescue Department Apparatus Fire Flow

Location	Apparatus	Fire Flow (GPM)
Station 1	1994 E-One Tanker	1,500
	1996 E-One International Air and Light	N/A
	2014 Pierce Impel Pumper	1,500
	2007 E-One 95’ Platform	1,500
	2008 Ford Expedition	N/A
	2003 E-One Typhoon Rescue Pumper	1,500
Station 2	1996 E-One Haz-Mat	N/A
	1998 Pace 16ft. Trailer	N/A
	2008 Ford Expedition	N/A
	2001 E-One Platform	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Typhoon Rearmount Pumper	1,500
Station 3	1994 Rescue-1 Boat	N/A
	2005 Ford-550 HazMat Tow Vehicle	N/A
	1997 E-One Medium Rescue	N/A
	2014 Pierce Impel 75 ft. Aerial	1,500
	2008 Ford Expedition	N/A
	2005 E-One Typhoon Rescue Pumper	1,500

Location	Apparatus	Fire Flow (GPM)
Station 4	2010 Rescue -1 Boat	N/A
	2002 E-One Bronto Aerial Platform	1,500
	1996 E-One International Rescue Squad	500
	1998 16ft. Trailer	N/A
	2002 Ford F-550 Brush Truck	350
	2014 Pierce Impel Pumper	1,500
	2005 International 4X4 Tractor	N/A
	2005 Hackney Trailer	N/A
	2005 E-One International Air Light Truck	N/A
Station 5*	1994 International ARFF	500
	2010 E-One Titan Force ARFF	3,300
	2014 Oshkosh Striker 3000	3,300
Station 6	1994 Rescue-1 Boat	N/A
	1997 95 Ft. E-One Tower	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Typhoon Rearmount Pumper	1,500
Station 7	2005 E-One Typhoon Rearmount Pumper	1,500
Station 8	2005 E-One Typhoon Rearmount Pumper	1,500
Station 9	2005 E-One Typhoon Rescue Pumper	1,500
Station 10	1998 E-One International Tanker/Pumper	2,500
	2000 E-One International Rescue	650
Station 11	1998 E-One International Tanker/Pumper	2,500
	1996 E-One International Rescue	650
Station 12	1998 E-One International Tanker/Pumper	2,500
	2000 E-One International Rescue	650
Station 13	1998 E-One International Tanker/Pumper	2,500
	2000 E-One International Rescue	650
Station 14	1994 Rescue-1 Boat	N/A
	2000 E-One International Rescue	650
	2006 E-One International Tanker/Pumper 7600	2,500
Station 15	1994 Rescue-1 Boat	N/A
	2000 Ford F-450 Brush Truck	350
	2003 E-One Typhoon Rearmount Pumper	1,500
Station 16	Tanker/Pumper	2,500
	Rescue	650
Total GPM		44,800

Source: City of Tallahassee

* Pumping capacity for Station 5 is not included in total because those apparatus are dedicated to the airport.

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a first alarm non-residential fire. As outlined by Table 4 above, the pumping capacity of the City's Fire Rescue Department is 44,800 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the Fire Rescue Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.

Table 5 below details the Fire Rescue Department’s response protocol.

Table 5
Minimum Response Protocol

Call Type	Typical City Response
Medical	Engine (1)
Vehicle Accident	Engine (1)
Vehicle Accident with Extraction	Engine (2), Battalion Chief (1)
Residential Fire	Engine (2), Truck(1), Battalion Chief (1), FireMed (1)
Residential/Building Alarm	Engine (1)
Commercial Fire	Engine (3), Truck (1), Battalion Chief (1), FireMed (1)
Hazardous Material	Engine (2), Tanker (1), Truck (1), Haz-Mat (1), Battalion Chief (1), FireMed (1)
Service Calls	Engine (1)

Call Type	Typical County Response
Medical	Rescue (1), Tanker (1)
Vehicle Accident	Rescue (1), Tanker (1)
Vehicle Accident with Extraction	Rescue (1), Tanker (1), Battalion Chief (1), FireMed (1), Engine or Truck (1)
Residential Fire	Rescue (1), Tanker (2), Battalion Chief (1), FireMed (1), Engine or Truck (1)
Residential/Building Alarm	Rescue (1), Tanker (1)
Commercial Fire	Rescue (1), Tanker (1), Battalion Chief (1), FireMed (1), Engine or Truck (3)
Hazardous Material	Rescue (1), Tanker (1), Battalion Chief (1), FireMed (1), Engine or Truck (2), HazMat (1)
Service Calls	Rescue (1), Tanker (1)

Source: City of Tallahassee

DEVELOPMENT OF FACTORS

FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was upheld by the Fourth District Court of Appeals in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The proposed fire rescue department’s line item costs were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the County’s fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. For example, all costs associated with “Utility Service Expense,” “Volunteer Fire Department,” and “Contractual Svcs – VFD County” were allocated entirely to fire. All costs directly related to “Medical Services” were directly allocated to EMS.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel per shift. The administrative factor calculations are based on the City’s total Fire Rescue Department combat personnel staffing, including an allocation for volunteers. Under normal staffing, this results in 75 non-EMS personnel and 14 EMS personnel for a total of 89 combat personnel. This normal staffing yields an 84.27 % percent non-EMS Administrative Factor.

This percentage was applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated (see below). For example, the Administrative Factor was applied to the line item expenditures for “Food,” “Human Resource Expense” and “Utilities - Electric” to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other line items were allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio which is based on the City’s Fire Rescue Department’s operations, was then applied to certain budget line items such as “Vehicle Fuel” and “Vehicle Replacement”.

To develop the Operational Factor, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the entire County over a three-year period. The City fire rescue incident data was used to determine the demand for fire rescue services. GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar years 2011, 2012 and 2013.

The State Fire Marshal’s office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For calendar years 2011, 2012 and 2013, the City reported 50,089 total non-government fire rescue incident calls to FFIRS, of which 19,406 were non-EMS (i.e. fire) calls and 30,683 were EMS calls. This information results in a 38.74% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2015-16 through 2019-20 are based on the following assumptions for the purpose of this Fire Assessment Memorandum.

- Actual projected expenditures and revenues were provided by the City for Fiscal Years 2015-16 through 2019-20.
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year. Revenues are comprised of revenues directly received from or for the delivery of fire services, such as “Fire Inspection Fees,” “Forfeited Discounts,” “Firefighters Supplemental,” and contract for service revenues that are allocated to the fire budget.
- All costs associated with providing contract services to the Tallahassee Regional Airport were included in the assessable budget with the corresponding contract revenues removed from the assessable budget calculations.
- The line item “Under Collection Rate” under “Additional Costs” reflects a 95% collection rate of the Fire Services Assessment.
- The line item “GSG Study/Annual/Update” under “Operating Expenditures” is the cost associated with the anticipated update of the fire assessment program in Fiscal Year 2019-20. These costs are reimbursable through the assessment program.
- The costs associated with supporting the volunteer fire departments were included as 100% fire costs and are included in the assessable budget.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2015-16 based on an application of the above factors to the Fiscal Year 2015-16 Projected Budget. The calculation yields an assessable cost of \$35,497,107 for Fiscal Year 2015-16.

Table 6
Fire Services Assessable Cost Calculations (FY 2015-16)

	FY 15-16 Projected Budget	FY 15-16 Assessable Budget
Personnel Services		
Salaries	\$16,683,075	\$13,919,205
Capitalized Wages	(\$37,935)	(\$31,968)
Salary Enhancements	\$1,138,964	\$950,374
Firefighter Holiday Pay	\$617,613	\$515,380
Overtime	\$861,507	\$734,035
Other Salary Items	\$655,681	\$540,911
Pension-Current	\$4,143,996	\$3,457,681
Pension-MAP	\$55,983	\$46,619
Mandatory Medicare	\$242,113	\$201,821
Health Benefits	\$1,945,308	\$1,612,587
Health Benefits-OPEB	\$200,977	\$169,363
Flex Benefits	\$81,415	\$66,711
Total Personnel Services	\$26,588,697	\$22,182,721
Operating Expenditures		
Advertising	\$6,645	\$5,600
Cleaning & Laundry	\$8,731	\$8,209
Reproduction	\$5,412	\$2,404
Equipment Repairs	\$44,801	\$17,357
Medical Services	\$67,001	\$0
Construction Services	\$10,000	\$8,427

	FY 15-16 Projected Budget	FY 15-16 Assessable Budget
Unclassified Contract Svcs	\$290,916	\$170,389
Computer Software	\$3,150	\$2,654
Telephone	\$22,550	\$17,827
Chem-Med-Lab	\$70,246	\$1,672
Food	\$1,211	\$1,021
Gasoline	\$697	\$270
Office Supplies	\$20,441	\$15,978
Uniforms & Clothing	\$298,761	\$251,082
Unclassified Supplies	\$156,294	\$108,628
Non-Capitalized Furniture	\$5,673	\$5,541
Travel & Training	\$72,359	\$49,453
Journals & Books	\$16,857	\$14,963
Memberships	\$4,008	\$3,098
Certificates & Licenses	\$2,300	\$590
Rent Expense-Machines	\$9,992	\$8,420
Unclassified Charges	\$52,500	\$44,242
Bad Debt Expense	\$161,366	\$135,983
Unclassified Equipment	\$351,619	\$308,733
Human Resource Expense	\$421,915	\$355,546
Accounting Expense	\$87,776	\$73,969
Purchasing Expense	\$42,490	\$35,806
Information Systems Expense	\$1,709,303	\$1,440,424
Risk Management Expense	\$575,434	\$484,916
Radio Communications Expense	\$165,497	\$139,464
Revenue Collection Expense	\$64,707	\$54,528
Utility Service Expense	\$1,269,676	\$1,269,676
Vehicle Garage Expense	\$990,333	\$383,685
Vehicle Fuel	\$338,765	\$131,248
Vehicle Replacement	\$3,172,465	\$1,229,109
Utilities-Sewer	\$30,377	\$25,599
Utilities-Sanitation	\$16,149	\$13,609
Utilities-Stormwater	\$21,749	\$18,328
Utilities-Gas	\$37,495	\$31,597
Utilities-Water	\$25,177	\$21,217
Utilities-Electric	\$187,813	\$158,269
Utilities-Fire Services	\$47,890	\$40,357
Indirect Costs	\$757,947	\$638,719
Debt Service Transfer	\$2,834,850	\$2,388,919
RR&I Transfer	\$1,247,500	\$1,051,264
Inter-Fund Transfer	\$10,990	\$9,261
Contribution to Human Resources	\$45,000	\$37,921
Contribution to Consolidated Dispatch Agency	\$321,978	\$271,330
Contractual Svcs - VFD County	\$482,479	\$482,479
Airport Fire Protection	\$1,234,050	\$1,234,050
GSG Study/Annual/Update	\$0	\$0
Total Operating Expenditures	\$17,823,335	\$13,203,830
Total Expenditures	\$44,412,032	\$35,386,551
Revenues		
City-Fire Inspection Fees	\$294,500	\$294,500
City-Firefighters Supplemental	\$76,450	\$76,450
City-Airport	\$1,234,050	\$1,234,050
City-Forfeited Discounts	\$59,300	\$59,300
Total Revenues	\$1,664,300	\$1,664,300
Total Expenditures	\$44,412,032	\$35,386,551

	FY 15-16 Projected Budget	FY 15-16 Assessable Budget
Less Total Revenues	(\$1,664,300)	(\$1,664,300)
Total Net Expenditures before Additional Costs	\$42,747,732	\$33,722,251
Additional Costs		
Under Collection Rate (5%)		\$1,774,856
Total Additional Costs		\$1,774,856
Total Assessable Costs		\$35,497,107

Table 7 shows the calculation of the full cost of the Fire Services Assessment Program for Fiscal Year 2015-16 through Fiscal Year 2019-20 as well as the five-year average Fire Services Assessment Program cost.

Table 7
Fire Services Assessable Cost Calculations Proforma Five-Year Average (FY 2015-16 thru FY 2019-20)

	FY 15-16 Assessable Budget	FY 16-17 Assessable Budget	FY 17-18 Assessable Budget	FY 18-19 Assessable Budget	FY 19-20 Assessable Budget	Five-Year Average Assessable Budget
Total Personnel Services	\$22,182,721	\$23,552,663	\$24,866,486	\$27,625,129	\$28,829,470	\$25,411,294
Total Operating Expenditures	\$13,203,830	\$13,360,632	\$13,697,672	\$13,209,205	\$13,000,395	\$13,294,347
Total Expenditures	\$35,386,551	\$36,913,295	\$38,564,158	\$40,834,334	\$41,829,865	\$38,705,641
Total Revenues	(\$1,664,600)	(\$1,729,956)	(\$1,766,528)	(\$1,795,675)	(\$1,825,561)	(\$1,756,404)
Total Net Expenditures before Additional Costs	\$33,722,251	\$35,183,339	\$36,797,630	\$39,038,659	\$40,004,304	\$36,949,237
Total Additional Costs	\$1,774,856	\$1,851,755	\$1,936,718	\$2,054,667	\$2,105,490	\$1,944,697
Total Assessable Costs	\$35,497,107	\$37,035,094	\$38,734,348	\$41,093,326	\$42,109,794	\$38,893,934

The average annual increase in the total assessable costs from Fiscal Year 2009-10 (Prior Study) to 2019-20 is estimated to be 4 - 5%. This estimate could be used for budgetary planning purposes relating to the fire assessment moving forward.

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar years 2011, 2012 and 2013. The City uses the Florida Fire Incident Reporting System (FFIRS) to record its fire rescue incidents. The FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the FFIRS, “type of situation found,” identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a code list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the FFIRS, “fixed property use,” identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Leon County Property Appraiser on the ad valorem tax roll. Appendix B provides a code list for the “fixed property use” as recorded on the fire rescue incident reports.

GSG analyzed the calendar year 2011, 2012 and 2013 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. The fire rescue incident data for calendar years 2011, 2012 and 2013 represents 52,103 fire rescue incidents. Of the 52,103 fire rescue incidents, there were 30,683 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 30,683 EMS type incidents were not included in the analysis.

There are certain fire incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 21,420 remaining fire type incidents, 14,638 were calls to specific property uses. The remaining 6,782 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 6,782 incidents. Additionally, the level of services required to meet 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.

The suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 116 calls to these two property use categories were removed.

Of the remaining 14,522 fire type incidents, there were 2,014 calls for service to government properties and 12,508 calls to non-Government properties as identified by addresses or fixed property use codes provided in the FFIRS reports. The costs associated with providing service to government properties was segregated and those government properties will fund fire service through a fee that is determined by the historical demand for service as detailed later in this Memorandum.

Table 8 outlines the assignment of fire type incidents based on the analysis conducted by GSG.

Table 8
Fire Calls by Category (Calendar Years 2011, 2012 and 2013)

Property Category	Number of Fire Incidents	Percentage of Total Incidents
Non-Government	12,508	86.13%
Government	2,014	13.87%
Total	14,522	100%

Source: City of Tallahassee

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Leon County Property Appraiser's office to develop the assessment roll. Each building within the County on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Leon County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Leon County Property Appraiser and their assignment to a property use category is provided as Appendix C.

The Residential Property Use Category includes such properties as single-family dwelling units, duplexes, mobile homes, triplexes, quadruplexes, apartments, condominiums, townhouses, and cooperatives. In the event the data was indefinite, the DOR codes were used to clarify mobile home categories and help identify condominium and townhouse buildings. For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units as determined from the building files on the ad valorem tax roll or through the use of field research.

The Non-Residential Property Use Category includes commercial and industrial/warehouse property uses. For parcels within the Non-Residential Property Use Categories (Commercial and Industrial/Warehouse), GSG determined the amount of square footage of the structures using the building files on the ad valorem tax roll or through the use of field research.

For RV parks regulated under Chapter 513, Florida Statutes, in accordance with Sections 166.223 and 125.0168, Florida Statutes, which mandate that cities and counties treat RV parks like commercial property for non-ad valorem assessments levied by the City and County, each RV space within the park was treated as a building of commercial property and assigned the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

Computation of Fire Services Assessments

This section of the Memorandum includes the assessment rates as calculated within this Assessment Memorandum. The fire rescue assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast assessment rates within each property use category for Fiscal Years 2015-16 through 2019-20.

SERVICE ZONES

Service zones were created under the previous fire assessment study in Fiscal Year 2009-10 to reflect the level of service differentiation of a property located in a higher density area that receives fire protection coverage from multiple stations as compared to a property located in an area generally described as rural and typically serviced by a single fire station. For this purpose, “core stations” were identified and defined as those stations within five road miles of at least two other stations. The creation of a core area was necessary to eliminate the appearance of a higher service level of those properties that may be within five road miles of two stations; however, the location of the property lies between two stations that are nearly ten miles apart. This same approach was used in this study. Any changes in the level of service provided in the two zones will need to be reviewed in subsequent studies to ensure that this approach is still valid.

Those properties included in “Zone 1” were generally located within five road miles of two “core stations.” Properties located outside of five road miles of two “core stations” were included in “Zone 2.” A map of the service zones is provided in Appendix E.

Calls were plotted, or “geocoded,” on a map based upon the address provided in the FFIRS database. Those calls correlated to properties included in “Zone 1,” and those calls correlated to properties included in “Zone 2,” were aggregated and assigned to the respective zone. Table 9 details the assignment of calls to service zones.

Table 9
Fire Calls to Non-Governmental Properties by Zone (Calendar Years 2011, 2012 and 2013)

Zone	Number of Calls to Specific Property Uses
Zone 1	9,590
Zone 2	2,918

The calls for service were then weighted based on the average call duration differential between Zone 1 and Zone 2 to account for the difference in resources used on calls between the two zones. On average a call in Zone 2 is 26% longer in duration than a call in Zone 1. Therefore, all calls in Zone 2 were multiplied by a weighting factor of 1.26 to determine the weighted number of calls while all calls in Zone 1 were assigned a weighting factor of 1.00. Table 10 details the weighting of calls by zone

Table 10
Weighted Fire Calls to Non-Governmental Properties by Zone (Calendar Years 2011, 2012 and 2013)

Zone	Number of Calls to Specific Property Uses	Weighting Factor	Number of Weighted Calls to Specific Property Uses
Zone 1	9,590	1.00	9,590.00
Zone 2	2,918	1.26	3,676.68

Table 11 outlines the property use category assignment of weighted fire type incidents for non-governmental properties based on the historical demand for service in each zone.

Table 11
Weighted Fire Calls by Category to Non-Governmental Properties (Calendar Years 2011, 2012 and 2013)

Category	Zone 1		Zone 2	
	Number of Incidents	Percentage of Calls	Number of Incidents	Percentage of Calls
Residential	6,036	62.94%	3,186.54	86.67%
Commercial	3,448	35.95%	444.78	12.10%
Industrial/Warehouse	106	1.11%	45.36	1.23%
Total	9,590	100%	3,676.68	100%

Source: City of Tallahassee

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire services program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhances and strengthens the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

APPORTIONMENT METHODOLOGY

The following section describes the assessment apportionment methodology for fire services based on: (i) the fire services assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and the availability of the data residing on the database; and (iii) the fire rescue incident data.

COST APPORTIONMENT

The assessable costs were first apportioned among government and non-government property based upon the historical demand for service percentages shown in Table 8. The assessable costs attributable to non-government property were then apportioned to Zone 1 and Zone 2 and then further to the individual property use categories in each service zone based upon the weighted historical demand for fire services reflected by the fire incident data experienced in each service zone for Calendar Years 2011, 2012 and 2013. The five-year average cost apportionment is illustrated in Table 12.

Table 12
Cost Apportionment (Five-Year Average)

Category	Zone 1 (72.29% of Weighted Fire Calls)			Zone 2 (27.71% of Weighted Fire Calls)		
	Total Calls	Percentage	Assessable Costs	Total Calls	Percentage	Assessable Costs
Residential	6,036	62.94%	\$15,239,222	3,186.54	86.67%	\$8,045,128
Commercial	3,448	35.95%	\$8,705,242	444.78	12.10%	\$1,122,946
Industrial/Warehouse	106	1.11%	\$267,621	45.36	1.23%	\$114,521
Total	9,590	100%	\$24,212,085	3,676.68	100%	\$9,282,595

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 13.

Table 13
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	Improvement Area Per Building Within Square Footage Ranges
-Commercial	(100,000 Square Foot Cap Per Building)
-Industrial/Warehouse	

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use category are fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units and multi-family dwelling units.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessable costs for fire services attributable to the residential property use category 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 fire call data.
- The consolidation of single-family and multi-family properties into a single category is fair and reasonable because they are similar property uses and the number of calls per dwelling unit is not significantly different.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to each residential property was divided by the number of dwelling units in the Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 14 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category for each zone.

Table 14
Parcel Apportionment (Residential Property Use Category)

Residential Property Use Category	Number of Dwelling Units-Zone 1	Number of Dwelling Units-Zone 2
Residential Dwelling Units	75,921	43,378

Source: Leon County Property Appraiser Data

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use category includes commercial and industrial/warehouse property uses. The capacity to handle fires and other emergencies in Non-Residential Property Use category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a non-residential fire. As outlined by Table 4 above, the pumping capacity of the Fire Department is 44,800 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the Fire Rescue Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet. To avoid inefficiency and unnecessary administration, the City has made a policy decision to set the maximum classification of any building at 100,000 square feet.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use category is fair and reasonable.

- The risk of loss and demand for fire services availability is substantially the same for structures below a certain minimum size. Because the value and anticipated occupancy of structures below a certain minimum size is less, it is fair, reasonable, and equitable to provide a lesser assessment burden on such structures by the creation of a specific property parcel classification for those parcels.
- The separation of non-residential buildings into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (i) 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 square footage of structures and improvements within each improved building as a basis for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved parcel assessed is impractical; and (iii) the demand for fire services availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels; and (iv) the classification of buildings within square footage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire services.
- The consolidation of commercial and institutional properties into a single category is fair and reasonable because the non-government institutional type properties are similar in use to the commercial type properties.

The parcel apportionment for each Non-Residential Property Use Classification shall include both minimum building classifications and an additional classification of all other buildings based upon the assumed square footage of structures and improvements within the improved parcel. The Non-Residential Property Use Classifications include Commercial and Industrial/Warehouse. The following describes the Non-Residential Property parcel apportionment calculation and classification for the Commercial and Industrial/Warehouse categories.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use categories will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to buildings within each of the Non-Residential Property Use Classifications was calculated based upon the following building classifications.

- Non-residential buildings with square footage of non-residential improvements less than 1,999 square feet were assigned an improvement area of 1,000 square feet per building. Buildings with square footage of non-residential improvements between 2,000 square feet and 3,499 square feet were assigned an improvement area of 2,000 square feet per building. Buildings with non-residential improvements between 3,500 square feet and 4,999 square feet were assigned an improvement area of 3,500 square feet per building. Buildings with non-residential improvement areas between 5,000 square feet and 9,999 square feet were assigned an improvement area of 5,000 square feet per building. For buildings containing non-residential improvements between 10,000 square feet and 99,999 square feet, assignments of improvement area were made in 10,000 square foot increments.
- For buildings, containing non-residential improvements over 99,999 square feet, an assignment of improvement area of 100,000 was made.

Sections 125.0168 and 166.223, Florida Statutes, relating to special assessments levied on recreational vehicle parks regulated under Chapter 513, Florida Statutes are based on the following:

- When a city or county levy a non-ad valorem special assessment on a recreational vehicle park regulated under Chapter 513, the non-ad valorem special assessment shall not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under Chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.

Table 15 illustrates the assignment of improvement area under this apportionment methodology for the Commercial and Industrial/Warehouse categories.

**Table 15
Parcel Apportionment (Non-Residential Property Use Category)**

Square Foot Tiers	Number of Commercial Buildings		Number of Industrial/Warehouse Buildings	
	Zone 1	Zone 2	Zone 1	Zone 2
≤ 1,999	1,444	238	86	45
2,000 - 3,499	961	173	147	54
3,500 - 4,999	536	88	122	51
5,000 - 9,999	809	111	274	79
10,000 - 19,999	407	73	196	27
20,000 - 29,999	141	19	60	5
30,000 - 39,999	81	4	28	2
40,000 - 49,999	48	7	13	0
50,000 - 59,999	34	3	9	0
60,000 - 69,999	18	4	5	0
70,000 - 79,999	13	2	3	4
80,000 - 89,999	11	2	5	1
90,000 - 99,999	9	3	3	0
≥ 100,000	39	3	13	0

Source: Leon County Property Appraiser Data

Because the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. Therefore, only the primary structures on vacant and agricultural parcels will be charged.

FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire services assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories.

Table 16 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the five-year average total assessable costs.

Table 16
Fire Services Assessment Rates (Five Year Average)

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Residential Dwelling Unit		\$201	\$185
Commercial Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$293	\$267
	2,000 - 3,499	\$585	\$533
	3,500 - 4,999	\$1,023	\$933
	5,000 - 9,999	\$1,461	\$1,332
	10,000 - 19,999	\$2,921	\$2,663
	20,000 - 29,999	\$5,842	\$5,326
	30,000 - 39,999	\$8,762	\$7,989
	40,000 - 49,999	\$11,683	\$10,652
	50,000 - 59,999	\$14,603	\$13,315
	60,000 - 69,999	\$17,524	\$15,978
	70,000 - 79,999	\$20,444	\$18,641
	80,000 - 89,999	\$23,365	\$21,304
	90,000 - 99,999	\$26,285	\$23,967
	≥ 100,000	\$29,206	\$26,630
Industrial/Warehouse Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$28	\$76
	2,000 - 3,499	\$56	\$152
	3,500 - 4,999	\$98	\$265
	5,000 - 9,999	\$139	\$378
	10,000 - 19,999	\$278	\$756
	20,000 - 29,999	\$556	\$1,511
	30,000 - 39,999	\$834	\$2,266
	40,000 - 49,999	\$1,112	\$3,021
	50,000 - 59,999	\$1,390	\$3,776
	60,000 - 69,999	\$1,668	\$4,532
	70,000 - 79,999	\$1,946	\$5,287
	80,000 - 89,999	\$2,224	\$6,042
	90,000 - 99,999	\$2,502	\$6,797
	≥ 100,000	\$2,780	\$7,552

*Estimated Gross Revenue: \$33,494,680; Estimated Institutional Tax Exempt Buy-down: \$1,052,276; Estimated Net Revenue: \$32,442,404.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire services assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City and County's general funds respectively.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City and

County's general funds. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

The decision to fund exemptions for fire services assessments on property owned by non-governmental entities is based upon the determination that such exemptions constituted a valid public purpose.

Table 17 summarizes the estimated impact of exempting institutional, wholly tax-exempt property based on the five-year average assessable budget.

Table 17
Estimated Impact of Exemptions (Five-Year Average)

Financial Classification	Zone 1	Zone 2	Total
Estimated Assessable Costs	\$24,212,085	\$9,282,595	\$33,494,680
Estimated Buy-down for Institutional Tax-Exempt Building Uses	\$791,202	\$261,074	\$1,052,276
Estimated Revenue Generated	\$23,420,883	\$9,021,521	\$32,442,404

Fire Services Fees Imposed on Governmental Property

The special benefit and fair and reasonable apportionment requirements for a valid special assessment do not rigidly apply to charges against government property. Florida case law has stated that user fees are paid by choice and are charged in exchange for a particular governmental service, which benefits the property paying the fee in a manner not shared by other members of the public. In the user fee context, choice means that the property paying the fee has the option of not using the governmental service and thereby avoiding the charge. Under such tests and definition of choice, the validity of both impact fees and stormwater fees have been upheld.

Impact fees are imposed to place the economic burden of infrastructure required by growth on new development. Stormwater fees are imposed to control and treat the stormwater burden generated by the use and enjoyment of developed property. Likewise, fire services provided by the City and County are intended to meet the historical demand for fire services from developed property and such fee benefits the owner or user of developed property in a manner not shared by other members of society (e.g., the owner of undeveloped property).

The Florida Attorney General has recognized that state-owned property is not required to pay a special assessment without legislative authorization but that such authorization is not needed for user fees or service charges. Additionally, a valid charge cannot be enforced by a lien against public property absent elector approval. Rather, the enforcement remedy is a mandamus action to compel payment. In addition, certain general laws preempt the home rule power of local governments to impose special assessments on educational institutions.

As discussed previously and documented in the “Incident Data” section of this document, the fire services incidents were analyzed to determine the fire services demand for all governmental property. It was determined that approximately 13.87% of the total fire calls were attributable to governmental property. Therefore, approximately 13.87% of the total assessable budget was allocated to governmental property as shown in Table 18 below.

Table 18
Government Cost Allocation

Total Assessable Costs	Percentage of Governmental Calls	Governmental Cost Allocation
\$38,893,934	13.87%	\$5,399,254

The costs attributable to each governmental entity will be allocated based on each entities percentage of the total governmental square footage as determined by the City. GSG calculated a rate per square foot for governmental property based on the governmental cost allocation in Table 18 and the total governmental square footage as provided by the City. This calculation is shown in Table 19 below.

Table 19
Government Rate Calculation

Governmental Cost Allocation	Total Government Square Feet	Government Rate Per Square Foot
\$5,399,254	25,608,345	\$0.211

Additional Information

EXEMPTION CALCULATIONS

GSG utilized the most current data to identify institutional, tax-exempt parcels within the County in order to calculate the aggregate cost ('buy down') of these parcels. In addition, best efforts were made by GSG to reconcile any differences necessary to calculate the estimated buy down for this exemption category. Missing or incorrect property data could affect the estimated aggregate costs.

NON-SPECIFIC CALLS

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls.

MOBILE HOME AND RECREATIONAL VEHICLE PARK VACANCY CREDIT

As a consequence of the transient use and potential extraordinary vacancies within mobile home and recreational vehicle (RV) parks as compared to other residential property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home and RV park properties. Vacant mobile home and RV spaces within a mobile home or RV park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home or RV spaces.

VERIFICATION OF SQUARE FOOTAGE OF STRUCTURES ON TAX-EXEMPT PARCELS

The ad valorem tax roll provides the data required to determine value. So long as properties remain in the name of owners exempt from ad valorem taxation, the property appraiser may not consistently maintain data related to building improvements on such parcels. As a consequence of such data imperfections, the square footage on some of the parcels, particularly for institutional private sector classifications, may not be complete. The City of Tallahassee Fire Department staff has assisted GSG in verifying square footage information for certain parcels of property within the County.

BILLING PROPERTIES WITH MULTIPLE UTILITY ACCOUNTS

The proposed methodology can determine the assessment rate per building on a tax parcel. However, for some non-residential properties there may be many utility accounts assigned to a building. When utilizing the utility bill to collect the Fire Services Assessment, a considerable amount of data collection will be necessary to assess each utility account assigned to the building.

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Code	Description	Type
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
112	Fires in structures other than in a building	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
114	Chimney or flue fire, confined to chimney or flue	Non-EMS
115	Incinerator overload or malfunction, fire confined	Non-EMS
116	Fuel burner/boiler malfunction, fire confined	Non-EMS
117	Commercial compactor fire, confined to rubbish	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
118B	Bonfire Contained	Non-EMS
120	Fire in mobile property used as a fixed structure, other	Non-EMS
121	Fire in mobile home used as a fixed residence	Non-EMS
122	Fire in mobile home, camper, recreational vehicle	Non-EMS
123	Fire in portable building, fixed location	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
137	Camper or RV fire	Non-EMS
138	Off Road vehicle or heavy equipment fire	Non-EMS
140	Natural vegetation fire	Non-EMS
141	Forest, woods or wildland fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
152	Garbage dump or sanitary landfill fire	Non-EMS
153	Construction or demolition landfill fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
155	Outside stationary compactor/compacted trash fire	Non-EMS
160	Special outside fire, other	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
170	Cultivated vegetation, crop fire, other	Non-EMS
200	Overpressure rupture, explosion, overheat, other	Non-EMS
210	Overpressure rupture from steam, other	Non-EMS
211	Overpressure rupture of steam pipe or pipeline	Non-EMS
213	Steam rupture of pressure or process vessel	Non-EMS
220	Overpressure rupture from air or gas, other	Non-EMS
221	Overpressure rupture of air or gas pipe/pipeline	Non-EMS
223	Air or gas rupture of pressure or process vessel	Non-EMS
240	Explosion (no fire), other	Non-EMS
243	Fireworks explosion (no fire)	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
3	Rescue Call	EMS
300	Rescue, EMS call, other	EMS
311	Medical assist, assist EMS crew	EMS
320	Allergic reaction	EMS

Code	Description	Type
321	EMS call, excluding vehicle accident with injury	EMS
321B	Blood Pressure Check	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	Non-EMS
331	Lock-in (if lock out, use 511)	Non-EMS
341	Search for person on land	Non-EMS
342	Search for person in water	Non-EMS
350	Extrication, rescue, other	Non-EMS
351	Extrication of victim(s) from building/structure	Non-EMS
352	Extrication of victim(s) from vehicle	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
361	Swimming/recreational water areas rescue	Non-EMS
365	Watercraft rescue	Non-EMS
370	Electrical rescue	Non-EMS
371	Electrocution or potential electrocution	Non-EMS
372	Trapped by power lines	Non-EMS
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	Non-EMS
400P	Hazardous Condition Powder	Non-EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
413	Oil or other combustible liquid spill	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	Light ballast breakdown	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
451	Police Assist	Non-EMS
460	Accident, potential accident, other	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
462	Aircraft standby	Non-EMS
462A	Aircraft Standby, Electrical Indicators	Non-EMS
462E	Aircraft Standby, Engine Failure	Non-EMS
462O	Aircraft Standby, Other	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
481	Attempt to burn	Non-EMS
482	Threat to burn	Non-EMS

Code	Description	Type
500	Service call, other	Non-EMS
500C	Service Call Other - Check	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
520	Water problem, other	Non-EMS
521	Water evacuation	Non-EMS
522	Water or steam leak	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
551E	Assist EMS	EMS
551R	Airport Runway Check	Exclude
552	Police matter	Non-EMS
553	Public service	Non-EMS
553D	Public Service Smoke Detector	Non-EMS
554	Assist invalid	EMS
555	Defective elevator	Non-EMS
561	Unauthorized burning	Non-EMS
571	Cover assignment, standby, moveup	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
621L	Unable to Locate	Non-EMS
622	No incident found upon arrival	Non-EMS
631	Authorized controlled burning	Non-EMS
632	Prescribed fire	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
653	Barbecue, tar kettle	Non-EMS
661	EMS call, party transported by non-fire agency	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
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
712	Direct tie to FD, 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	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS

Code	Description	Type
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
740R	Alarm Reset	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 sounded, no fire - unintentional	Non-EMS
745B	Alarm System Activated/Burnt Floor/No Fire	Non-EMS
745T	Alarm System Activated/Testing/Maintenance	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
800	Severe weather or natural disaster, other	Non-EMS
813	Wind storm, tornado/hurricane assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
900	Special type of incident, other, Dumpster fire	Non-EMS
900A	Training/Academy	Exclude
900B	Training/Territory	Exclude
900E	Inspection	Exclude
900G	Drug Test	Exclude
900H	Hose Testing	Exclude
900I	Hydrant Inspection	Exclude
900P	Prefire Planning	Exclude
900R	Fire/Re-Check	Non-EMS
900T	Test Incident/CAD/PMDC	Exclude
911	Citizen complaint	Non-EMS

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Code	Description	Category
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
115	ROLLER RINK	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	COMMERCIAL
131	CHURCH/CHAPEL	COMMERCIAL
134	FUNERAL PARLOR/CHAPEL	COMMERCIAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	COMMERCIAL
151	LIBRARY	COMMERCIAL
152	MUSEUM, ART GALLERY	COMMERCIAL
154	MEMORIAL STRUCTURE,MONUMENT	COMMERCIAL
155	COURT ROOM	COMMERCIAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	COMMERCIAL
211	PRE-SCHOOL	COMMERCIAL
213	ELEMENTARY SCHOOL	COMMERCIAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	COMMERCIAL
241	COLLEGE/UNIVERSITY	COMMERCIAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	COMMERCIAL
311	CARE OF THE AGED/NURSING STAFF	COMMERCIAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL

Code	Description	Category
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	COMMERCIAL
323	ASYLUM/MENTAL INSTITUTION	COMMERCIAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	COMMERCIAL
332	HOSPICES	COMMERCIAL
340	CLINICS, OTHER	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	COMMERCIAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	COMMERCIAL
363	REFORMATORY, JUVENILE DETENTION CENTER	COMMERCIAL
365	POLICE STATION	COMMERCIAL
365A	POLICE TRAINING CENTER	COMMERCIAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	COMMERCIAL
460	DORMITORIES OTHER	COMMERCIAL
462	FRATERNITY, SORORITY HOUSE	COMMERCIAL
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
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	COMMERCIAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	COMMERCIAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE

Code	Description	Category
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	LAND
669	FOREST, TIMBERLAND	LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
819	LIVESTOCK, POULTRY STORAGE	LAND
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	COMMERCIAL
888T	FIRE TRAINING CENTER/ACADEMY	COMMERCIAL
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
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	LAND
938	GRADED AND CARED FOR PLOTS OF LAND	LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	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
972	AIRCRAFT RUNWAY	COMMERCIAL
972H	AIRCRAFT HANGER/STORAGE	COMMERCIAL
972T	AIRPORT CONTROL TOWER	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

LEON COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS
WITH ASSIGNMENT OF PROPERTY USE CATEGORY

Code	Description	Category
0100	SINGLE FAMILY RESIDENTIAL	Residential
0300	DUPLEX	Residential
0400	CONDOMINIUM	Residential
0500	STUDENT APARTMENTS	Residential
0501	FRAT/SORORITY	Commercial
0510	STUDENT MULTI LEASE	Residential
0600	STANDARD APARTMENTS	Residential
0601	APT/ LESS THAN 10 UNITS	Residential
0602	DORMITORY	Residential
0650	LIHTC	Residential
0700	TOWNHOUSE	Residential
0800	MOBILE HOME	Residential
1000	GARDEN APARTMENT	Residential
1100	HIGH RISE	Residential
1200	EXEMPT MULTI FAMILY	Residential
1400	MOTELS	Commercial
1500	EXTENDED STAY HOMES	Commercial
1600	HOTELS	Commercial
1700	HOSP/NURS HOME	Residential
1710	NURSING HOME	Residential
1720	CLINIC	Commercial
1730	VET CLINIC	Commercial
1740	REGIONAL MEDICAL CENTER	Commercial
1750	ASSISTED LIVING FACILITY	Residential
1800	CO-OP	Residential
2000	STORE	Commercial
2010	CONDO-STORE	Commercial
2011	SALON/BARBER SHOP	Commercial
2012	LAUNDROMAT	Commercial
2013	CARWASH	Commercial
2014	PHYS FITNESS CENTER	Commercial
2015	STORE SFR CONV	Commercial
2016	IND/RETAIL/STORE	Commercial
2018	DRY CLEANERS	Commercial
2020	CONVENIENCE STORE	Commercial
2030	CONV-STORE/GAS	Commercial
2040	SUPERMARKET	Commercial
2050	PHARMACY	Commercial
2060	JR DISCOUNT	Commercial
2070	SUPER DISCOUNT	Commercial
2080	AUTO PARTS	Commercial
2090	AUTO SERVICE	Commercial
2100	DEPARTMENT STORE	Commercial
2110	JR DEPARTMENT STORE	Commercial
2200	SHOP CENTER	Commercial
2210	NBHD SHOP CENTER	Commercial
2220	COMM SHOP CENTER	Commercial
2300	SERVICE STATION	Commercial

Code	Description	Category
2400	REC/BOWL ALLEY	Commercial
2410	CLUBHOUSE/REC	Commercial
2500	REST/LOUNGE	Commercial
2510	FAMILY RESTAURANT	Commercial
2520	TAKE-OUT RESTAURANT	Commercial
2600	FAST FOOD DRIVE IN	Commercial
2610	FAST FOOD NO SEAT	Commercial
2620	NITE CLUB	Commercial
2700	AUDIT/THEATER	Commercial
2800	MALL	Commercial
2810	SUPER REG MALL	Commercial
3000	OFFICE	Commercial
3010	OFFICE CONDO	Commercial
3015	OFFICE CONDO HIGH RISE	Commercial
3020	OFFICE STRIP CENTER	Commercial
3030	OFFICE LOW RISE	Commercial
3040	OFFICE MID RISE	Commercial
3045	OFFICE PARK	Commercial
3050	OFFICE HIGH RISE	Commercial
3060	OFFICE INDUSTRIAL	Commercial
3070	OFFICE/SFR CONVERSION	Commercial
3080	CONDO MEDICAL OFFICE	Commercial
3100	ED/RELIGIOUS	Commercial
3110	CHILD CARE	Commercial
3200	PUBLIC PARKING	Industrial/Warehouse
3300	BANKS	Commercial
3400	BANKS-BRANCH	Commercial
3410	BANKS-DRV THRU	Commercial
3500	FUNERAL HOME	Commercial
3600	TRAINING CENTER	Commercial
3700	MEDICAL OFFICE	Commercial
3901	BROADCAST CENTER	Commercial
3902	WCTV 2	Commercial
3930	CLASSROOM/TRAINING	Commercial
3940	LIBRARY/MULTI-MEDIA	Commercial
3950	OFFICES	Commercial
3960	DORMITORY/HOUSING	Commercial
3970	MEDICAL FACILITIES	Commercial
3980	COURTHOUSE	Commercial
4000	WAREHOUSE	Industrial/Warehouse
4010	CONDO WAREHOUSE	Industrial/Warehouse
4020	DISTRIBUTION WAREHOUSE	Industrial/Warehouse
4030	TECH MANUFACTURING	Industrial/Warehouse
4031	INDUSTRIAL OFFICE	Industrial/Warehouse
4040	WAREHOUSE/MULTI-BAY	Industrial/Warehouse
4100	SERVICE/PARKING GARAGE	Industrial/Warehouse
4110	INDEPENDENT AUTO CENTER	Commercial
4200	MINI WAREHOUSE	Industrial/Warehouse

Code	Description	Category
4300	COLD STORAGE	Industrial/Warehouse
4400	LIGHT MANUFACTURING	Industrial/Warehouse
4500	HEAVY MANUFACTURING	Industrial/Warehouse
4600	AUTO SHOW/GARAGE	Industrial/Warehouse
4610	CAR/TRUCK RENTAL	Commercial
4620	BOAT S/E DEALER	Commercial
4700	PREFAB METAL BUILDING	Not Used
4800	BARN SHED	Not Used
4810	AIRPORT TERMINAL	Commercial
4900	MAINT/MECH/WAREHOUSING	Industrial/Warehouse
4910	RESEARCH/DEVELOP LABS	Industrial/Warehouse
4920	STADIUMS/ARENAS	Commercial
4930	PARKING GARAGES	Industrial/Warehouse
4940	PRISONS/JAILS	Commercial
4950	MILITARY FACILITIES	Commercial
4960	FIRE STATION	Commercial
MHPK	MOBILE HOME PARK	Residential
MUSE	MUSEUM/CULTURAL	Commercial
RVPK	RV PARK	Commercial

Appendix D

DEPARTMENT OF REVENUE (DOR) CODES

CODE	DESCRIPTION
0	VACANT RESIDENTIAL
100	SINGLE FAMILY IMPROVED
200	MOBILE HOME
300	MULTI FAMILY +10 UNITS
400	CONDOMINIUM
500	CO-OPS
600	RETIREMENT HOMES/NONEXPT
700	MISC RESIDENTIAL
800	MULTI FAMILY 2-9 UNITS
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
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

CODE	DESCRIPTION
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, FACIILITIES
8000	UNDEFINED
8100	MILITARY
8200	GOVT FOREST/PARKS/RECREATIONAL
8300	PUBLIC COUNTY SCHOOLS
8400	COLLEGES
8500	HOSPITALS
8600	COUNTY
8700	STATE
8800	FEDERAL
8900	MUNICIPAL NOT PARKS
9000	LEASEHOLD GOVT OWNED

CODE	DESCRIPTION
9100	UTILITIES, GAS/ELEC/TELEP
9200	MINING, PETROLEUM, GAS
9300	SUBSURFACE RIGHTS
9400	RIGHT-OF-WAY
9500	RIVERS & LAKES, SUBMERGED
9600	SEWAGE DISP, BORROW PITS
9700	OUTDOOR REC OR PARK
9800	CENTRALLY ASSESSED
9900	ACREAGE NON AGRICULTURAL

Appendix E

MAP OF SERVICE ZONES

