

RESOLUTION NO. R15-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FIRE RESCUE SERVICES NON-AD VALOREM ASSESSMENT ROLL; PROVIDING FOR CERTIFICATION OF THE ROLL TO THE TAX COLLECTOR; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, on February 26, 2009, Leon County and the City of Tallahassee entered into an Interlocal Agreement for the provision of fire suppression, fire prevention and emergency medical services county-wide commencing October 1, 2009; and

WHEREAS, the Interlocal Agreement by and between Leon County and the City of Tallahassee provides for the funding and payment of *Fire Rescue Services* by means of the levy and collection of special assessments upon benefited property; and

WHEREAS, on March 19, 2009, the Board of County Commissioners enacted an ordinance amending Chapter 7, Leon County Code of Laws, relating to the provision and funding of *Fire Rescue Services*; and

WHEREAS, on May 26, 2015, the Board of County Commissioners adopted a *Fire Rescue Assessment Rate Resolution* levying and imposing upon each improved parcel of nongovernmental property located within the unincorporated area of the County an assessment in an amount found to be reasonably related to the cost of providing *Fire Rescue Services* to such property and thereby providing an equitably corresponding special benefit to such property; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the Board of County Commissioners has reviewed the fire rescue services non-ad valorem assessment roll for conformity with the *Fire Rescue Assessment Rate Resolution*; and

WHEREAS, the Board wishes to approve and adopt the fire rescue services non-ad valorem assessment roll and to certify the roll for collection to the Tax Collector; and

WHEREAS, Leon County has provided notice of a public hearing at least twenty days prior to same by first class United States mail and by publication in the *Tallahassee Democrat* advising that a public hearing would take place.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida, that:

Section 1. Recitals. The Recitals to this Resolution are incorporated herein and made a part hereof as if fully set forth below.

Section 2. Definitions. For purposes of this Resolution, the definitions contained in section 7-39, Leon County Code of Laws, are incorporated herein by reference.

Section 3. Pursuant to Section 197.3632, Florida Statutes, Leon County hereby approves and adopts the fire rescue services non-ad valorem assessment roll, which is attached hereto as Exhibit 2 and incorporated herein as if fully set forth below.

Section 4. The unit of measurement for the fire rescue services non-ad valorem assessment is as set forth in the *Fire Rescue Assessment Rate Resolution*, R15-20, which is attached hereto as Exhibit 1, and incorporated herein as if fully set forth below. The amount of the fire rescue services assessment for each subject parcel of property is as further set forth in Exhibit 2. The *Fire Rescue Assessment* shall be and is hereby imposed annually commencing October 1, 2015, and continuing each year thereafter until such time as changed or discontinued by the Board.

Section 5. The fire rescue services non-ad valorem assessment roll is hereby certified to the Tax Collector for collection in accordance with Florida law.

Section 6. This Resolution shall be effective upon adoption.

Done and adopted by the Board of County Commissioners of Leon County, Florida, this
23rd day of June, 2015.

LEON COUNTY, FLORIDA

BY: _____
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:
BOB INZER, CLERK & COMPTROLLER
LEON COUNTY, FLORIDA

BY: _____

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY

EXHIBIT 1

RESOLUTION NO. 15-20

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RELATING TO THE PROVISION AND FUNDING OF FIRE RESCUE SERVICES; PROVIDING FOR RECITALS; PROVIDING FOR AUTHORITY; PROVIDING FOR DEFINITIONS; PROVIDING FOR A RESOLUTION; PROVIDING FOR PROVISION OF FIRE RESCUE SERVICES; PROVIDING FOR GENERAL LEGISLATIVE DETERMINATIONS; PROVIDING FOR FIRE RESCUE CHARGE; PROVIDING FOR EXEMPT PROPERTY; PROVIDING FOR LIEN; PROVIDING FOR COLLECTION OF FIRE RESCUE CHARGE; PROVIDING FOR FINAL ADJUDICATION AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the County desires to continue to provide fire rescue services, facilities and programs, hereafter "*fire rescue services*," in the most efficient manner possible in order to promote the health, safety and general welfare of its citizens; and

WHEREAS, the County desires to maintain a uniform financial mechanism for the funding of such *fire rescue services* to its citizens on an equitable basis; and

WHEREAS, the City of Tallahassee and the County have entered into an Interlocal Agreement to administer the provision of and funding for *fire rescue services*; and

WHEREAS, the Interlocal Agreement by and between the City of Tallahassee and the County provides for the funding and payment for *fire rescue services* by means of the levy, imposition and collection of special assessments upon benefited *nongovernment property* and the imposition of fire rescue fees on *government property*; and

WHEREAS, on March 19, 2009, the Board of County Commissioners enacted an ordinance amending Chapter 7, Leon County Code of Laws, relating to the provision and funding of *fire rescue services*; and

WHEREAS, the Board of County Commissioners desires to adopt a *fire rescue assessment rate resolution* and *fire rescue fee rate resolution* pursuant to Chapter 7, Leon County Code of Laws.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida, that:

Section 1. Recitals. The Recitals set forth above are deemed incorporated herein as if fully set forth below.

Section 2. Authority. This Resolution is adopted pursuant to the authority granted the County under Article VIII, Section 1, Florida Constitution, Chapter 125, Florida Statutes, the Leon County Charter, Chapter 7 of the Leon County Code of Laws, and other applicable provisions of law.

Section 3. Definitions. For purposes of this Resolution, the definitions contained in Section 7-39, Leon County Code of Laws, are incorporated herein by reference as if fully set forth below. In addition, as used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"*Building area*" means the actual area of a *building* expressed in square feet and reflected on the *tax roll* or, in the event such information is not reflected or is determined not to be accurately reflected on the *tax roll*, that area determined by the County.

"*Code descriptions*" mean the descriptions listed in the *fixed property use codes* and the descriptions listed in the *improvement codes*.

"*Core stations*" are those fire stations located within five road miles of at least two other stations.

"*Commercial property*" means those *tax parcels* with a *code description* designated as "*commercial*" in the *improvement codes*, including those *tax parcels* that meet the definition of *recreational vehicle park* herein.

"*Cost apportionment*" means the apportionment of the *fire rescue cost* among all *property use categories* according to the *demand percentages* established pursuant to the apportionment methodology described in Sections 7.A.3 and 7.B.2 of this Resolution.

"*Cost Factor*" means the factor that represents the varying cost in providing *fire rescue services* to the different *service zones*, as calculated in accordance with Section 7.B of this Resolution.

"*Demand percentage*" means the percentage of demand for *fire rescue services* attributable to each *property use category* determined by analyzing the historical demand for *fire rescue services* as reflected in *incident reports* in the *state database* under the methodology described in Sections 7.A.3 and 7.B.2 of this Resolution.

"*DOR code*" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to *tax parcels*.

"*Dwelling unit*" means (1) a *building*, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one 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 or the like for residential purposes.

"*EMS services*" means those services recorded in *FFIRS* that assign a "type of situation found code" of 3, 300, 311, 320, 321, 321B, 322, 323, 381, 551E, 554, and 661.

"*EMS Cost*" means the amount, other than first response medical rescue services, determined by the County to be associated with *EMS services*.

"*FFIRS*" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"*Fire rescue cost*" means the *fire rescue cost* as defined in Chapter 7 of the Leon County Code of Laws, but specifically excluding any *EMS Cost*.

"*Fire rescue services*" means fire rescue services, facilities and programs.

"*Fire rescue fee*" means a fee for *fire rescue services* provided to each improved parcel of *governmental property* located within the unincorporated area of the County.

"*Fire services property use category*" means the use codes developed for the purpose of assigning a *fire rescue charge* for collection on a *utility bill*.

"*Fixed property use codes*" mean the property use codes used by *FFIRS* as specified in the attached Exhibit A, Appendix B.

"*Improvement codes*" mean the building use codes assigned by the Property Appraiser to *tax parcels* as specified in the attached Exhibit A, Appendix C.

"*Incident report*" means an individual report filed with the Florida State Fire Marshal under *FFIRS* that is not associated with *EMS services*.

"*Industrial/warehouse property*" means those *tax parcels* with a *code description* designated as "*industrial/warehouse*" in the *improvement codes*.

"*Mixed use property*" means a *tax parcel* that contains *buildings* whose use descriptions are capable of assignment under a *code description* in the *improvement codes* in more than one *property use category*.

"*Non-residential property*" means, collectively, *commercial property* and *industrial/warehouse property*.

"*Parcel apportionment*" means the further apportionment of the *fire rescue cost* allocated to each *property use category* by the *cost apportionment* among the *tax parcels* under the methodology established in Sections 7.A.3 and 7.B.2 of this Resolution.

"*Property use categories*" means, collectively, *residential property* and all categories of *non-residential property*.

"*Recreational vehicle park*" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" or "lodging park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"*Residential property*" means those *tax parcels* designated as "Residential" in the *improvement codes*.

"*Service zones*" mean the geographic areas defined to differentiate between the two levels of *fire rescue services* provided within the County based upon proximity to *core stations*.

"*State database*" means the incident data derived from the *FFIRS incident reports* maintained by the Florida State Fire Marshal.

"*Tax parcel*" means a parcel of property located within the unincorporated area of the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Section 4. Resolution. This Resolution shall constitute the *fire rescue assessment rate resolution* and the *fire rescue fee rate resolution* as described in Sections 7-42 and 7-43, Leon County Code of Laws.

Section 5. Provision of Fire Rescue Services. The County shall continue to provide *fire rescue services* for the benefit of all parcels of *assessed property* located within the unincorporated areas of the County commencing October 1, 2015. All or a portion of the cost to provide such *fire rescue services* shall be funded from proceeds of the *fire rescue charge*. The remaining cost, if any, required to provide *fire rescue services* shall be funded by available County revenues other than such proceeds.

Section 6. General Legislative Determinations. It is hereby ascertained and declared that the *fire rescue services* provide a special benefit to the *assessed property* based upon the following legislative determinations and based upon that certain report entitled "City of Tallahassee and Leon County, Florida, Fire Assessment Memorandum" dated April 14, 2015, prepared by Government Services Group, Inc., which is hereby specifically approved and adopted as Exhibit A, same being attached hereto and incorporated herein as if fully set forth below. Upon the adoption of this Resolution, the legislative determinations ascertained and declared in Sections 7-42 and 7-43, Leon County Code of Laws are hereby ratified and confirmed.

A. It is hereby ascertained, determined, and declared that each parcel of property subject to a *fire rescue charge* located within the unincorporated area of the County, and the owners and occupants of said parcel, will be benefited by the County's provision of *fire rescue services*, in an amount not less than the *fire rescue charge* imposed against such parcel and that such *fire rescue charge*, as computed in a manner as set forth in this Resolution, constitutes a fair and reasonable charge for the provision of *fire rescue services*.

B. The availability and provision of comprehensive *fire rescue 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, the property and rental values within the assessable area.

C. The Board does hereby find that the various legislative findings and determinations contained herein are found to have existed as of the original imposition of the *fire rescue charge* in 2009 and relate back thereto. Therefore, such findings shall be deemed to have been incorporated in the provisions of Chapter 7, Leon County Code of Laws, adopted March 13, 2009, and Resolution No. 09-16, adopted June 9, 2009, as if they had been set forth fully therein and continued thereafter.

Section 7. Fire Rescue Charges.

A. Fire Rescue Fee.

1. Imposition; Legislative Determinations.

- a. A *fire rescue fee* is hereby imposed upon each improved parcel of *government property* located within the unincorporated area of the County, and which is hereby ascertained, determined, and declared to be reasonably and fairly related to the cost of providing *fire rescue services* to such *government property* and as such the *fire rescue fee* constitutes a fair, reasonable, just, and equitable manner for apportioning and allocating the *fire rescue cost for government property*. The *fire rescue fee* imposed hereby is not a special assessment; it is a fee for services available and rendered to *government property*.
- b. Upon the adoption of this Resolution determining the *fire rescue fee* and identifying the *government property* to be billed a *fire rescue fee*, the legislative determinations ascertained and declared in Section 7-42, Leon County Code of Laws, are hereby ratified and confirmed.

- c. It is fair and reasonable to use the *fire services property use category* to assign property use for a *fire rescue fee* because the use codes are most compatible with the system of billing on the City of Tallahassee *utility bill*.
- d. It is fair and reasonable to use the *fire rescue costs* for the development of the *fire rescue fee* and apply the *fire rescue fee* for future fiscal years at the rates established in this Resolution because it is hereby determined that the actual annual cost of providing *fire rescue services*, over the five-year period will be as great as or greater than the *fire rescue fee* established herein.
- e. It is fair and reasonable and consistent with the decision of 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 rescue costs*, amounts determined to constitute the cost of providing emergency medical services.
- f. Apportioning *fire rescue costs for government property* among classifications of improved *government property* based upon historical demand for *fire rescue services*, but not emergency medical 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 County's required standards and practices.
- g. 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 *fire rescue fees*.

- h. It is fair and reasonable to not charge a *fire rescue fee* to *government property* that is vacant as evidenced by the cessation of *utility services*. The costs of administering and collecting *fire rescue fees* from such vacant property exceed the anticipated *fire rescue fees* that could be collected from such property.
- i. The *incident reports* are the most reliable data available to determine the potential demand for *fire rescue services* from *government property* use and to determine the benefit to property use resulting from the availability of *fire rescue services* to protect and serve *buildings* located within *government property* and their intended occupants. There exists sufficient *incident reports* documenting the historical demand for *fire rescue services* from *government property*. The *demand percentage* determined for each classification of *government property* by an examination of such *incident reports* is consistent with the experience of the County. Therefore, the use of *demand percentages* determined by an examination of *incident reports* is a fair and reasonable method to apportion the *fire rescue costs* among each classification of *government property*.
- j. The suppression of fire on vacant property primarily benefits the *buildings* within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the costs attributed to providing *fire rescue services* to vacant property and the *incident reports* omitted from the *demand percentage* calculation.

- k. The budget is sized based upon its ability to provide *fire rescue services* to *assessed property* within the unincorporated area. Therefore, the level of services required to meet anticipated demand for *fire rescue services* and the corresponding fire services budget required to fund *fire rescue services* provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific uses. Therefore, it is fair and reasonable to omit from the *demand percentage* calculation, the *incident reports* documenting *fire rescue services* provided to non-specific property uses and vacant property.
2. Methodology for Determining Fire Rescue Fees. The *fire rescue fees* shall be calculated as follows:
 - a. The number of *incident reports* filed within a sampling period was determined for *government property* and all *property use categories* of *nongovernment property*. The percentages of total *incident reports* allocated to *government property* as compared to total *incident reports* allocated to *nongovernment property* were used to calculate the *fire rescue cost* for *assessed property* and the *fire rescue cost for government property*.
 - b. The *fire rescue cost for government property* was then apportioned among the *tax parcels of government property* as follows:
 1. Add the *building area* of all the *buildings* of *government property* to arrive at the aggregate square footage for *government property*. Any *buildings* that exceed 100,000 square feet of *building area* shall only be included at 100,000 square feet.

2. Divide the *fire rescue cost for government property* by the product of subsection 1. above to arrive at a rate per square foot of *building area* to be charged to *government property*.

3. For each *building of government property*, multiply the applicable square foot rate determined in subsection 2. above by the number of square feet for that *building* and then sum the amounts for all *buildings* on that *tax parcel*.

3. Amount of Fire Rescue Fee.

The *fire rescue cost for government property* is further determined to be a reasonable estimation of a five-year average annual cost of providing *fire rescue services to government property*. The amount of the *fire rescue fee* imposed upon *government property for fire rescue services* is specifically based upon the Rate Study, Exhibit A, established pursuant to and in accordance with Section 7-42, Leon County Code of Laws, and shall be as set forth in Exhibit B, Rate Schedule, same being attached hereto and incorporated herein as if fully set forth below, commencing October 1, 2015, annually, until otherwise determined by the Board.

B. Fire Rescue Assessment.

1. Imposition; Legislative Determinations; Cost Apportionment Methodology; Parcel Apportionment Methodology; Amount.

A *fire rescue assessment* is hereby levied and imposed upon each improved parcel of *nongovernment property* located within the unincorporated area of the County, and which is hereby ascertained, determined, and declared to be reasonably related to the cost of providing *fire rescue services* and thereby provides an equitably corresponding special benefit to *nongovernment property*. The *fire*

rescue assessment is hereby ascertained, determined and declared to be based upon a reasonable estimation of the five-year average annual cost of providing *fire rescue services* to such *nongovernment property*. It is further ascertained, determined and declared that the *fire rescue assessment* imposed hereby provides a special benefit to and is equitably apportioned among the *assessed property* based upon the special benefit assumptions and apportionment methodology set forth in the Rate Study, Exhibit A, and as further set forth below:

a. It is further hereby ascertained and declared that the *fire rescue services* provide a special benefit to *nongovernment property*, that is improved by the existence or construction of a *building*, based upon the following legislative determinations:

1. *Fire rescue services* enhance the use and enjoyment of improved property, which constitutes a special benefit to *owners*, commercial tenants, residential tenants, and occupants by the following:

a) Protecting the value of the improvements, structures, and contents through the provision of available *fire rescue services*;

b) Protecting the life and safety of occupants, residential tenants and commercial tenants, in the use and enjoyment of the improvements and structures within improved parcels; and

c) Lowering the cost of fire insurance, including renter's insurance and property coverage for the repair and replacement of contents of improvements and structures within the improved parcels, by the presence of a professional and comprehensive fire services program within the unincorporated area of the County.

2. The *fire rescue services* enhance the use and enjoyment of commercial tenants by protecting the continued commercial operations within improved parcels of property within the unincorporated area of the County.
 3. The *fire rescue services* enhance the value of business and commercial interests, which accrues to *owners* and lessees, by protecting the continued commercial operations within improved parcels of property within the unincorporated area of the County.
 4. The legislative determinations of special benefit ascertained arising from the *fire rescue services*, as set out and declared in Section 7-43, Leon County Code of Laws, are incorporated herein by reference and further ratified and confirmed.
- b. It is fair and reasonable to create *service zones* to reflect the level of service differentiation between a property located in a higher density area that receives fire protection coverage from multiple *core stations* and a property located in an area generally described as rural and typically serviced by a single fire station.
 - c. 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 County, (2) the *tax roll* database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on

- the *tax roll*, and (3) the parcel descriptions on the *tax roll* are not incompatible with the property use descriptions on the City of Tallahassee's *utility* customer database which has been developed and maintained by the City of Tallahassee and which will be used in many instances to bill the *fire rescue assessments*.
- d. The data available in the *improvement codes* is more useful and accurate to determine *building area* than the data maintained in the *DOR codes* because (1) the data maintained in the *improvement codes* reveals the existence of a *building* with a different use than the use described in the *DOR codes*, (2) the *improvement codes* represent records maintained by the Property Appraiser with the most information relative to *building area* regardless of property use, and (3) the City of Tallahassee *utility* customer database does not contain *building area* data.
- e. It is fair and reasonable and consistent with the decision of 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 rescue costs*, amounts determined to constitute the cost of providing *EMS services*.
- f. Apportioning the *fire rescue cost for assessed property* among classifications of improved property based upon historical demand for *fire rescue services*, but not *EMS services*, is 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 County's required standards and practices..

- g. The cost of responding to fire incidents varies among the *service zones*. 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 responses and services to different *property use categories* based upon average call duration, which accounts for the time that personnel and equipment were out of service.
- h. It is fair and reasonable to use the *fire rescue costs for assessed property* for the development of the *fire rescue assessment* and apply the *fire rescue assessment* for future fiscal years at the rates established in this Resolution because it is hereby determined that the actual annual cost of providing *fire rescue services* over the five-year period will be as great as or greater than the *fire rescue assessment* established herein.
- i. The *incident reports* are the most reliable data available to determine the potential demand for *fire rescue services* from property use and to determine the benefit to property use resulting from the availability of *fire rescue services* to protect and serve *buildings* located within the *assessed property* and their intended occupants. There exists sufficient *incident reports* documenting the historical demand for *fire rescue services* from *assessed property* within the *property use categories*. The *demand percentage* determined for each *property use category* by an examination of such *incident reports* is consistent with the experience of the City of Tallahassee Fire Department. Therefore, the use of *demand percentages* determined by an examination of *incident reports* is a fair and reasonable method to apportion the *fire rescue costs* among the *property use categories*.

- j. The suppression of fire on vacant property primarily benefits the buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the costs attributed to providing *fire rescue services* to vacant property and the *incident reports* documenting historical *fire rescue costs* provided to vacant property were thus omitted from the *demand percentage* calculation.
- k. The budget for *fire rescue services* is sized based upon its ability to provide service to *assessed property* within the unincorporated area. Therefore the level of services required to meet anticipated demand for *fire rescue services* and the corresponding budget required to fund *fire rescue services* provided to nonspecific property uses would be required notwithstanding the occurrence of any incidents from such nonspecific uses. Therefore, it is fair and reasonable to omit from the *demand percentage* calculation the *incident reports* documenting *fire rescue services* provided to nonspecific property uses and vacant property.
- l. It is fair and reasonable to not charge a *fire rescue assessment* to *nongovernment property* that is vacant as evidenced by the cessation of *utility services*. The costs of administering and collecting *fire rescue assessments* from such vacant property exceed the anticipated *fire rescue assessments* that could be collected from such property.
- m. The size or the value of the *residential property* does not determine the scope of the required *fire rescue services* response. The potential demand for *fire*

rescue services is driven by the existence of a *dwelling unit* and the anticipated average occupant population.

- n. Apportioning the *fire rescue costs* 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.
- o. The demand for *fire rescue service* availability is substantially the same for all *residential property*; therefore, it is fair and reasonable to use the combined *demand percentages* attributable to all types of *residential property*, both *single family property* and *multi-family property*, to determine *fire rescue assessments* for *residential property*.
- p. The risk of loss and the demand for *fire rescue services* availability is substantially the same for *buildings* below a certain minimum size. Because the value and anticipated occupancy of non-residential *buildings* below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such *buildings* by the creation of specific *building area* classification ranges for such parcels.
- q. The assessment of *nonresidential property* by square footage classification ranges is fair and reasonable for the purpose of *parcel apportionment* because the demand for fire rescue 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.

- r. 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 rescue assessment*.
- s. The separation of improved *non-residential property* into *building area* classification ranges is fair and reasonable for the purposes of *parcel apportionment* because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual *building area* within each improved parcel as a basis for *parcel apportionment*; (2) the administrative expense and complexity created by an on-site inspection to determine the actual *building area* within each improved parcel assessed is impractical; (3) the demand for *fire rescue services* availability is not precisely determined or measured by the actual *building area* within benefited parcels; and (4) the classification of parcels within *building area* classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of *fire rescue services*.
- t. The demand for the availability of *fire rescue services* diminishes at the outer limit of *building size* since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent *buildings*. Therefore, it is fair and reasonable to

place a cap on the *building area* classification of benefited parcels within *non-residential property*.

- u. In accordance with Section 125.0168, Florida Statutes, which mandates that counties treat recreational vehicle park property as *commercial property* for non-ad valorem special assessments levied by a county, like the *fire rescue assessment*, it is fair and reasonable to treat each space within recreational vehicle park property as a *building on commercial property* and to 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.
2. Cost Apportionment Methodology for Fire Rescue Assessment.
- a. The number of *incident reports* filed within a sampling period was determined for *government property* and all *property use categories* of *nongovernment property*. The percentages of total *incident reports* allocated to *government property* as compared to total *incident reports* allocated to *nongovernment property* were used to calculate the *fire rescue cost for assessed property* and the *fire rescue cost for government property*.
 - b. Next, to correlate the *nongovernment tax parcels* to the *service zones*, the *incident reports* filed within a sampling period were geo-coded on the GIS system map based upon the address provided in the *FFIRS* database.
 - c. Based upon such correlation by *service zone*, the number of *incident reports* filed within a sampling period were determined for each *service zone*.
 - d. A *cost factor* was then developed and applied to the *incident reports* within each *service zone* based upon the difference in average call duration between

the *service zones* with Zone 1 being assigned a 1.00 weighting *cost factor* and Zone 2 being assigned a 1.26 weighting *cost factor*.

- e. A *demand percentage* was then determined for each *service zone* by calculating the percentage that *incident reports* allocated to each *service zone* bears to the total number of *incident reports* documented for both *service zones* during the sampling period. The *demand percentage* for each *service zone* was then applied to the *fire rescue cost for assessed property* and the resulting product is the cost allocation of that portion of the *fire rescue costs* allocated to each *service zone*.
- f. Using the weighted *incident reports*, fire rescue incidents were assigned within the County to the *property use categories* by correlating the *code descriptions* within the *fixed property use codes* to the *improvement codes* and *DOR codes*.
- g. To correlate the *property use categories* with the *state database*, the *code descriptions* within the *fixed property use codes* similar to *code descriptions* within the *improvement codes* that were used to determine the *property use categories* were identified. Exhibit A, Appendix C contains a designation of *code descriptions* by *property use category* with the *improvement codes*, and Exhibit A, Appendix B contains a designation of *code descriptions* by *property use category* with the *fixed property use codes*. Such correlation between *code descriptions* by *property use category* between the *fixed property use codes* and the *improvement codes* is necessary to allocate the historical demand for *fire rescue services* as reflected by the weighted *incident reports* for *tax parcels* on the *tax roll* within the *property use categories*.

- h. Based upon such assignment of weighted *incident reports* to *property use categories*, the number of weighted *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* in each *service zone* by calculating the percentage that weighted *incident reports* allocated to each *property use category* bear to the total number of weighted *incident reports* documented for all *property use categories* within the sampling period. The *demand percentage* for each *property use category* within each *service zone* was then applied to the *fire rescue cost for assessed property* for that *service zone*, and the resulting product is the cost allocation of that portion of the *fire rescue cost for assessed property* allocated to each *property use category* within that *service zone*.
3. Parcel Apportionment Methodology.
 - a. The apportionment among *tax parcels* of *nongovernment property* of that portion of the *fire rescue cost for assessed property* apportioned to each *property use category* within each *service zone* under the *cost apportionment* is consistent with the *parcel apportionment* methodology described and determined herein.
 - b. RESIDENTIAL PROPERTY. For each *service zone*, the *fire rescue assessment* for each *tax parcel* of *residential property* shall be computed by multiplying the *demand percentage* attributable to *residential property* by the *fire rescue cost for assessed property* allocated to the respective *service zone*, dividing such product by the total number of *dwelling units* shown on the *tax*

roll within the *service zone*, and then multiplying such quotient by the number of *dwelling units* located on such *tax parcel*.

c. NON-RESIDENTIAL PROPERTY. The *fire rescue assessments* for each *building of nonresidential property*, except recreational vehicle property, shall be computed as follows for each *service zone*:

1. Respectively, multiply the *fire rescue cost for assessed property* for the applicable *Service zone* by the *demand percentage* attributable to each of the non-residential *property use categories*. The resulting dollar amounts reflect the portions of the *fire rescue services* budget to be respectively funded from *fire rescue assessment* revenue derived from each of the non-residential *property use categories*.

2. Separate each *building* in each of the *nonresidential property use categories* into one of the following square footage categories:

- a) *buildings* with a *building area* of 1,999 square feet or less;
- b) *buildings* with a *building area* between 2,000 square feet and 3,499 square feet;
- c) *buildings* with a *building area* between 3,500 square feet and 4,999 square feet;
- d) *buildings* with a *building area* between 5,000 square feet and 9,999 square feet;
- e) *buildings* with a *building area* between 10,000 square feet and 19,999 square feet;
- f) *buildings* with a *building area* between 20,000 square feet and 29,999 square feet;

- g) *buildings with a building area between 30,000 square feet and 39,999 square feet;*
 - h) *buildings with a building area between 40,000 square feet and 49,999 square feet; and*
 - i) *buildings with a building area between 50,000 square feet and 59,999 square feet; and*
 - j) *buildings with a building area between 60,000 square feet and 69,999 square feet; and*
 - k) *buildings with a building area between 70,000 square feet and 79,999 square feet; and*
 - l) *buildings with a building area between 80,000 square feet and 89,999 square feet; and*
 - m) *buildings with a building area between 90,000 square feet and 99,999 square feet; and*
 - n) *buildings with a building area of 100,000 square feet or greater.*
3. As to each non-residential *property use category* multiply the number of *buildings* categorized in:
- a) Paragraph (2)(a) of this subsection by 1,000 square feet; and
 - b) Paragraph (2)(b) of this subsection by 2,000 square feet; and
 - c) Paragraph (2)(c) of this subsection by 3,500 square feet; and
 - d) Paragraph (2)(d) of this subsection by 5,000 square feet; and
 - e) Paragraph (2)(e) of this subsection by 10,000 square feet; and
 - f) Paragraph (2)(f) of this subsection by 20,000 square feet; and
 - g) Paragraph (2)(g) of this subsection by 30,000 square feet; and

- h) Paragraph (2)(h) of this subsection by 40,000 square feet; and
- i) Paragraph (2)(i) of this subsection by 50,000 square feet; and
- j) Paragraph (2)(j) of this subsection by 60,000 square feet; and
- k) Paragraph (2)(k) of this subsection by 70,000 square feet; and
- l) Paragraph (2)(l) of this subsection by 80,000 square feet; and
- m) Paragraph (2)(m) of this subsection by 90,000 square feet; and
- n) Paragraph (2)(n) of this subsection by 100,000 square feet.

4. For each non-residential *property use category*, add the products of paragraphs (3)(a) through (3)(n) of this subsection. The sum of these products reflects an aggregate square footage area for each non-residential *property use category* to be used in the computation of *fire rescue assessments*.

5. Divide the product of paragraph 1. of this subsection relative to each of the non-residential *property use categories* by the sum of the products for each non-residential *property use category* described in paragraph 4. of this subsection. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing *fire rescue assessments* on each of the respective non-residential *property use categories*.

6. For each of the non-residential *property use categories*, multiply the resulting quotients from paragraph 5. of this subsection by each of the respective products in paragraphs (3)(a) through (3)(n) of this subsection. The resulting products for each non-residential *property use category*, expresses a series of gross dollar amounts expected to be funded by all *buildings* in the respective non-residential *property use categories* in each of the square footage categories described in paragraph 2. of this subsection.

7. For each of the non-residential *property use categories*, divide each of the respective products of paragraph 6. of this subsection by the number of *buildings* determined to be in each of the square footage categories identified in paragraph 2. of this subsection. The result expresses the respective dollar amounts of the *fire rescue assessments* to be imposed upon each *building* in each of the non-residential *property use categories*.

d. RECREATIONAL VEHICLE PARK PROPERTY. Notwithstanding the procedure in subsection c. above for *non-residential property*, the *fire rescue assessments* for each *tax parcel* of *recreational vehicle park* property shall be computed as follows:

1. Aggregate the amount of square footage for each *tax parcel* of *recreational vehicle park*, with recreational vehicle park spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual *building area* or 720 square feet each if actual square footage is not available, and actual *building area* for all other *buildings*.

2. Assign the respective dollar amount of the *fire rescue assessments* determined in subsection c. above for *commercial property* for the applicable *service zone* to the comparable aggregated square footage category ranges of *recreational vehicle park* property as calculated in paragraph 1. above. Any aggregated square footage that exceeds 100,000 square feet on a *tax parcel* shall be assigned the *commercial* dollar amount for 100,000 square feet. The result expresses the respective dollar amounts of the *fire rescue assessments* to be imposed upon each *recreational vehicle park* property.

- e. **MIXED USE PROPERTY.** The *fire rescue assessments* for each *tax parcel* classified in two or more *property use categories* shall be the sum of the *fire rescue assessments* computed for each *property use category*.

4. **Amount of Fire Rescue Assessment.**

The amount of the *fire rescue assessment* levied and imposed upon *nongovernment property* shall be as set forth in Exhibit B, Rate Schedule, commencing October 1, 2015, annually, until otherwise determined by the Board.

Section 8. Exempt Property. The *fire rescue assessment* heretofore imposed upon *nongovernment property* shall not be levied nor imposed against property owned or occupied by a “religious institution” as that term is defined in Section 170.201(2), Florida Statutes, to the extent same is used as a place of worship.

Section 9. Lien. The *fire rescue assessments* imposed herein shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

Section 10. Collection of Fire Rescue Charge; Legislative Determinations. The collection of the *fire rescue charge* shall be made pursuant to and in accordance with Section 7-44, Leon County Code of Laws, and is authorized hereby, commencing October 1, 2015. The use of the *utility bills* for the collection of the *fire rescue fee* and *fire rescue assessment* is a method of collection that is reasonably related and directed to those that derive the benefit received by the property from the provision of *fire rescue services*. The benefit to the property is not solely received by the *owner* of the property but also extends to all intended occupants,

including but not limited to, tenants, leaseholders and others occupying the property. There is a rational nexus between the use of the *utility* bill to collect the *fire rescue fees* and *fire rescue assessments* from the property and the intended occupants of the property, including but not limited to, owners, tenants, leaseholders and others occupying property, and the benefit they derive through the enhancement of their use and enjoyment of the property. The use of *utility* bills for collection also provides a convenient mechanism of payment and further relieving any potential economic burden by providing an opportunity to pay smaller fees in twelve (12) increments annually as opposed to one larger lump sum payment being collected annually.

Section 11. Final Adjudication. The adoption of this Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment, the method of apportionment, the rate of assessment and fee, the and the levy and lien of the *fire rescue charges*), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Resolution.

Section 12. Effective Date. This Resolution shall have effect upon adoption and shall apply to all property located within the unincorporated area of Leon County.

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[SIGNATURE PAGE FOLLOWS ON NEXT PAGE]

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon
County, Florida, this 26th day of May, 2015.

LEON COUNTY, FLORIDA

BY: Mary Ann Lindley
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS



ATTESTED BY:

BOB INZER
CLERK & COMPTROLLER
LEON COUNTY, FLORIDA

BY: John Stott, Deputy Clerk

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: Herbert W.A. Thiele
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.
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
(850) 681-3717
(850) 224-7206 Fax

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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 |
| Miccosukee (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

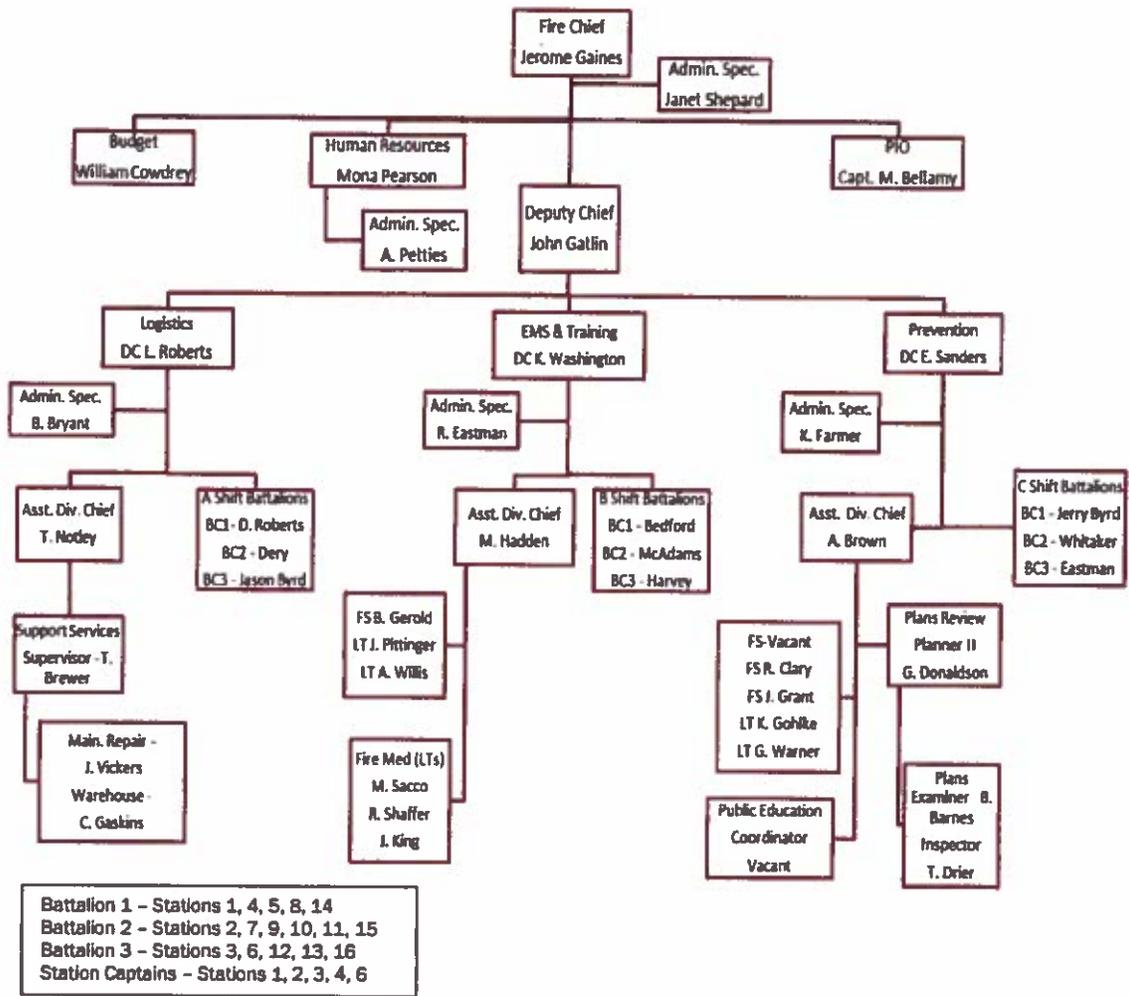


Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

**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 | (\$1,884,800) | (\$1,729,958) | (\$1,766,528) | (\$1,795,875) | (\$1,825,581) | (\$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 | \$2,054,867 | \$2,105,490 | \$1,944,897 |
| 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 18
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 trample 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

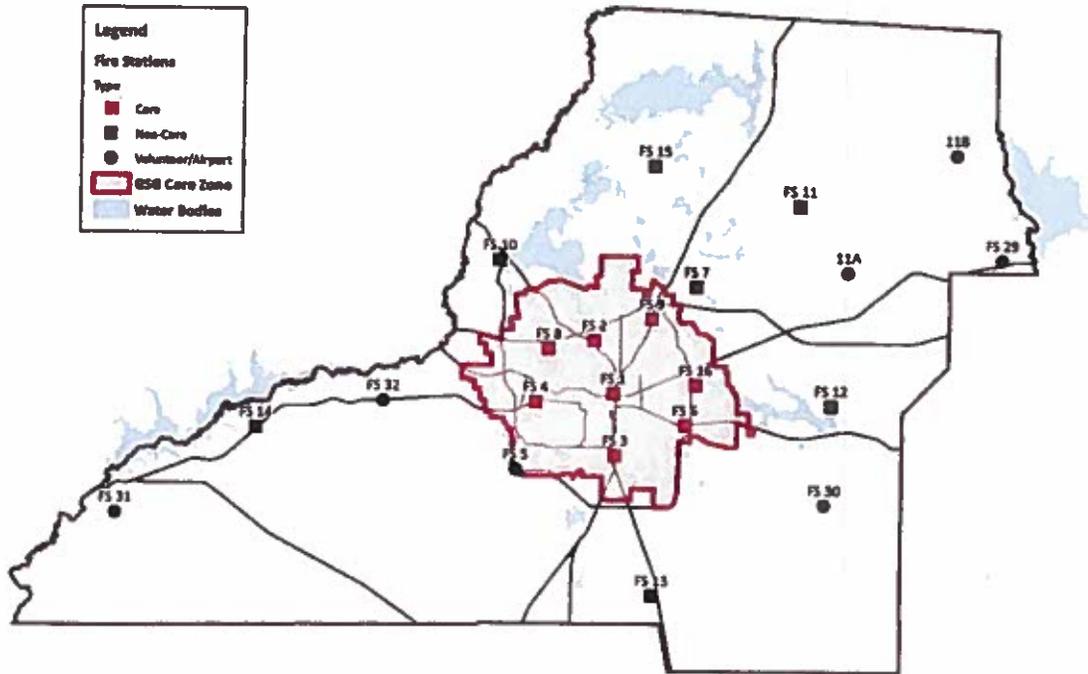
| CODE | DESCRIPTION |
|-------------|----------------------------|
| 0 | VACANT RESIDENTIAL |
| 100 | SINGLE FAMILY IMPROVED |
| 200 | MOBILE HOME |
| 300 | MULTI FAMILY +10 UNITS |
| 400 | CONDOMINIUM |
| 500 | CO-OPS |
| 600 | RETIREMENT HOMES/NONEXPT |
| 700 | MISC RESIDENTIAL |
| 800 | MULTI FAMILY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



Rate Schedule

| | | Per Annum For FY 2016 and FY 2017 | | Per Annum for FY 2018 and each Fiscal Year Thereafter | |
|---------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|---|-------------|
| | | Zone 1 | Zone 2 | Zone 1 | Zone 2 |
| | | Residential | Per Residential Dwelling Unit | \$170.85 | \$157.25 |
| Commercial/Institutional | Square Feet Classification | | | | |
| | < 1,999 | \$249.05 | \$226.95 | \$293.00 | \$267.00 |
| | 2,000 - 3,499 | \$497.25 | \$453.05 | \$585.00 | \$533.00 |
| | 3,500 - 4,999 | \$869.55 | \$793.05 | \$1,023.00 | \$933.00 |
| | 5,000 - 9,999 | \$1,241.85 | \$1,132.20 | \$1,461.00 | \$1,332.00 |
| | 10,000 - 19,999 | \$2,482.85 | \$2,263.55 | \$2,921.00 | \$2,663.00 |
| | 20,000 - 29,999 | \$4,965.70 | \$4,527.10 | \$5,842.00 | \$5,326.00 |
| | 30,000 - 39,999 | \$7,447.70 | \$6,790.65 | \$8,762.00 | \$7,989.00 |
| | 40,000 - 49,999 | \$9,930.55 | \$9,054.20 | \$11,683.00 | \$10,652.00 |
| | 50,000 - 59,999 | \$12,412.55 | \$11,317.75 | \$14,603.00 | \$13,315.00 |
| | 60,000 - 69,999 | \$14,895.40 | \$13,581.30 | \$17,524.00 | \$15,978.00 |
| | 70,000 - 79,999 | \$17,377.40 | \$15,844.85 | \$20,444.00 | \$18,641.00 |
| | 80,000 - 89,999 | \$19,860.25 | \$18,108.40 | \$23,365.00 | \$21,304.00 |
| | 90,999 - 99,999 | \$22,342.25 | \$20,371.95 | \$26,285.00 | \$23,967.00 |
| | ≥ 100,000 | \$24,825.10 | \$22,635.50 | \$29,206.00 | \$26,630.00 |
| Industrial/Warehouse | < 1,999 | \$23.80 | \$64.60 | \$28.00 | \$76.00 |
| | 2,000 - 3,499 | \$47.60 | \$129.20 | \$56.00 | \$152.00 |
| | 3,500 - 4,999 | \$83.30 | \$225.25 | \$98.00 | \$265.00 |
| | 5,000 - 9,999 | \$118.15 | \$321.30 | \$139.00 | \$378.00 |
| | 10,000 - 19,999 | \$236.30 | \$642.60 | \$278.00 | \$756.00 |
| | 20,000 - 29,999 | \$472.60 | \$1,284.35 | \$556.00 | \$1,511.00 |
| | 30,000 - 39,999 | \$708.90 | \$1,926.10 | \$834.00 | \$2,266.00 |
| | 40,000 - 49,999 | \$945.20 | \$2,567.85 | \$1,112.00 | \$3,021.00 |
| | 50,000 - 59,999 | \$1,181.50 | \$3,209.60 | \$1,390.00 | \$3,776.00 |
| | 60,000 - 69,999 | \$1,417.80 | \$3,852.20 | \$1,668.00 | \$4,532.00 |
| | 70,000 - 79,999 | \$1,654.10 | \$4,493.95 | \$1,946.00 | \$5,287.00 |
| | 80,000 - 89,999 | \$1,890.40 | \$5,135.70 | \$2,224.00 | \$6,042.00 |
| | 90,999 - 99,999 | \$2,126.70 | \$5,777.45 | \$2,502.00 | \$6,797.00 |
| | ≥ 100,000 | \$2,363.00 | \$6,419.20 | \$2,780.00 | \$7,552.00 |
| Governmental | per square foot | \$0.18 | \$0.18 | \$0.21 | \$0.21 |

EXHIBIT 2

**Fire Rescue Services
Non-Ad Valorem Assessment Roll**

(Due to the voluminous nature thereof, the assessment roll is not attached to this Resolution in this Agenda Item but has been made available for public inspection in the office of the County Administrator and will be attached hereto upon adoption.)