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 October 29, 2013, 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*, R13-58, 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, 2009, 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

RESOLUTION NO. 13-58

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RELATING TO THE PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

RECITALS

WHEREAS, the County desires to provide fire rescue services, facilities and programs, hereinafter "*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 create a uniform financial mechanism for the funding of such *fire rescue services* to its citizens on an equitable basis; 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 City of Tallahassee and the County have entered into an Interlocal Agreement to administer the provision of *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 and collection of special assessments upon benefited *nongovernment property* and the imposition of fire rescue fee charges on *government property*; 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; and

WHEREAS, a rate study was performed on behalf of the City of Tallahassee and Leon County to determine the appropriate funding basis to support a *fire rescue charge*; and

WHEREAS, the findings, data and assumptions set forth in the rate study have been reviewed and reverified and it has been determined that the current *fire rescue charge* based upon the rate study remains reasonable, accurate and in accord with those requirements imposed under law for assessments and fees.

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, Chapters 125 and 170, Florida Statutes, the Leon County Charter, 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.

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 provides *fire rescue services* for the benefit of all parcels of improved property located within the unincorporated areas of the County effective October 1, 2009. All or a portion of the cost to provide such *fire rescue services* shall be funded from proceeds of the *fire rescue charge*.

Section 6. Legislative Determinations. 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 shall be specially benefited by the County's provision of *fire*

rescue services, in an amount and to a degree 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*. It is hereby further ascertained, determined, and declared that the *fire rescue cost* used to compute the *fire rescue charge* constitutes a reasonable estimation of the five-year average annual cost of providing *fire rescue services* to all parcels of improved property within the unincorporated areas of the County. Lastly, the *fire rescue charge* is based upon the City of Tallahassee/Leon County, Florida, Fire Assessment Memorandum dated June 2009 ("Rate Study") which is hereby specifically approved and adopted as Exhibit A, same being attached hereto and incorporated herein as if fully set forth below, and the City of Tallahassee/Leon County Fire Assessment Memorandum dated October 17, 2013, ("Rate Study Update") which is hereby specifically approved and adopted as Exhibit C, same being attached hereto and incorporated herein as if fully set forth below.

Section 7. Fire Rescue Charge.

A. Fire Rescue Fee. 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*. 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, and Rate Study Update, Exhibit C, 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, 2009, annually until otherwise determined by the Board of County Commissioners.

B. Fire Rescue Assessment. 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 a 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 Rate Study Update, Exhibit C, established pursuant to and in accordance with Section 7-43, Leon County Code of Laws. 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, 2009, annually until otherwise determined by the Board of County Commissioners.

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. Collection of Fire Rescue Charge. 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, 2009.

Section 10. Effective Date and Applicability. This Resolution shall have effect upon adoption and shall apply to all *assessed property, government and nongovernment property*, located within the unincorporated area of Leon County.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 29th day of October, 2013.

LEON COUNTY, FLORIDA

BY: _____
NICHOLAS MADDOX, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:

BOB INZER, CLERK OF THE COURT
LEON COUNTY, FLORIDA

BY: John Stott, Deputy Clerk

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

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

report

G | S | G

GOVERNMENT SERVICES GROUP, INC.

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City of Tallahassee/Leon County, Florida

Fire Assessment Memorandum

JUNE 2009

Presented by:
Government Services Group, Inc.
1500 Mahan Drive, Suite 250
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(850) 681-3717
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Introduction

The City of Tallahassee (City) and Leon County (County) have 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 2009-10. 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 both the utility bill and separate bills. 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 fire services within the City and County for Fiscal Year 2009-10. 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.

Currently, fire services provided within the City are partially funded by an existing fire assessment program, and partially funded through the City's General Revenue Fund and a Fire Service Agreement with the County. The County currently funds the Fire Services Agreement in the unincorporated area through the use of the General Revenue.

The City and County have entered into an interlocal agreement that outlines a plan for functional consolidation of fire rescue services countywide. Included in this agreement are the additional personnel located in Stations 10-14. These additional resources will provide an improved response and improved safety for those personnel responding from those stations. A joint dispatch center will be constructed and dispatch for both the Tallahassee Fire Department and Leon County EMS will be consolidated into a joint dispatch unit. This enhancement will result in response efficiencies both in terms of response times and units dispatched to each incident.

OBJECTIVES

The City and County retained GSG to develop an annual recurring special assessment program that is capable of funding all of the assessable costs associated with providing 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 both the utility bill and separate bills. Data available on the ad valorem tax roll was used to develop the Fiscal Year 2009-10 assessment program. GSG has been charged to fully cost the services to be provided by the City and County, 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 and County to develop a fire assessment program that focuses upon the proposed Fiscal Year 2009-10 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the City and County.
- Review such final cost determination with the City and County 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 2009-10 based on the Fiscal Year 2007-08 adopted 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 governmental parcels allocates billable costs to provide fire services based upon the actual historical demand for these services by each government owner (ie. City, County, State, Federal, etc.), as reflected by the incident data reported by the City.

SERVICE DELIVERY DESCRIPTION

The City Fire Rescue Department facilities inventory is comprised of 15 fire rescue stations and a training facility. The County's facility inventory consists of 5 volunteer fire stations. One of the volunteer stations is co-located at Station 15 and volunteer apparatus are located at stations 10 through 15. County EMS substations are co-located at city stations 12, 13 and 14. Table 1 identifies the City and County 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	Address
Station #8	2423 Hartsfield Road Tallahassee, FL 32304
Station #9	3209 Thomasville Road Tallahassee, FL 32312
Station #10	5323 Tower Road Tallahassee, FL 32303
Station #11	8752 Centerville Road Tallahassee, FL 32308
Station #12 (EMS Substation)	4701 Chaires Cross Road Tallahassee, FL 32311
Station #13 (EMS Substation)	1555 Oak Ridge Road Tallahassee, FL 32311
Station #14 (EMS Substation)	16614 Blountstown Highway Tallahassee, FL 32310
Station #15	1445 Bannerman Road Tallahassee, FL 32312
VFD Station #11A	15210 Mahan Drive Tallahassee, FL 32308
VFD Station #11B	11071 Bexhill Lane Tallahassee, FL 32317
VFD Station #30 (EMS Substation)	10541 Valentine Road South Tallahassee, FL 32317
VFD Station #31 (EMS Substation)	155 East Oakridge Tallahassee, FL 32305
VFD Station #32	16614 Blountstown Highway Tallahassee, FL 32312

Source: City of Tallahassee/Leon County

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. There are five City stations that provide Advanced Life Support (ALS) services in coordination with Leon County EMS. The remaining ten stations provide Basic Life Support (BLS) services.

The City currently provides dispatch services for fire services and the County currently provides dispatch services for EMS services. However, the City and County have committed to creating a joint dispatch operation that is expected to begin in Fiscal Year 2010-11. Initial joint dispatch functions will be achieved through a temporary, virtual solution. This virtual dispatch solution will remain in place until a new joint dispatch facility is constructed and operations move to the new location. The target date for the completion of the joint dispatch facility is Fiscal Year 2011-12.

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/Leon County Fire Rescue Department Organizational Chart

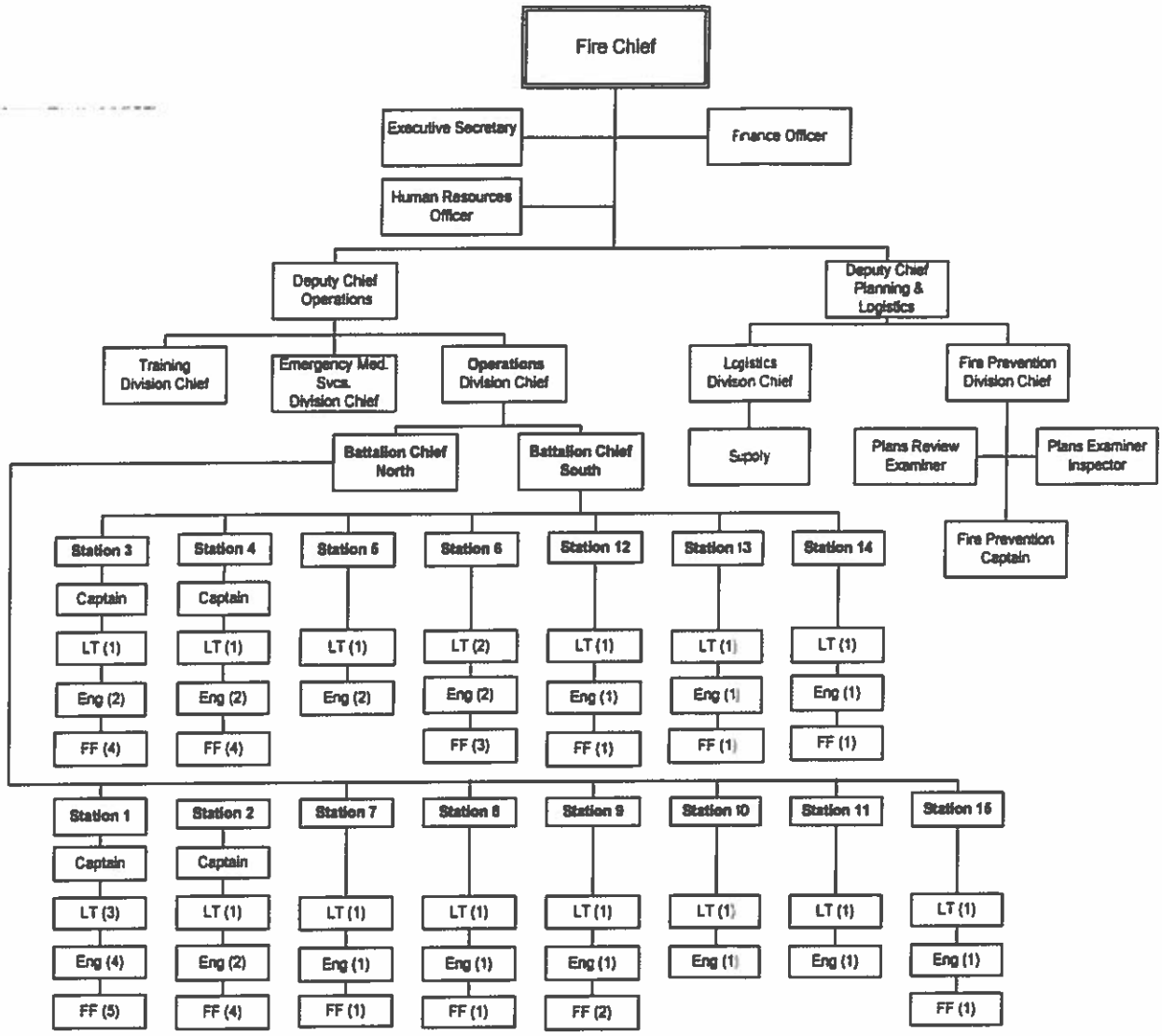


Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

Table 3
Fire Rescue Department Apparatus Normal Staffing Requirements

Tallahassee Fire Department	
Apparatus	**Typical Staffing**
Aerial	3-4 personnel
Pumper	3-4 personnel
Ford F-250 With Service Body	1 personnel
Ford Expedition	1 Personnel
Rescue	1-2 Personnel
Air Truck	1 Personnel
Haz Mat Mule	2 Personnel
Brush Truck	1 Personnel
Rescue Boat	2 Personnel
Tanker	1 Personnel
Leon County EMS	
Apparatus	**Typical Staffing**
Ambulance	2 Personnel

Source: City of Tallahassee/Leon County

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 1500 Tanker	1,500
	1996 E-One Air and Light	N/A
	1996 E-One Teleboom	1,500
	2002 E-One Bronto	1,500
	2003 E-One Rescue Pumper	1,500
Station 2	1996 E-One Haz-Mat	N/A
	1998 Pace 16ft. Trailer	N/A
	2007 Ford Expedition	N/A
	2001 E-One Platform	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Pumper	1,500
Station 3	1994 Rescue One Boat	N/A
	2005 Ford 550	N/A
	1996 E-One Medium Rescue	N/A
	1997 E-One 75ft. Aerial	1,500
	2007 Ford Expedition	N/A
	2005 E-One Pumper	1,500

Location	Apparatus	Fire Flow (GPM)
Station 4	1994 Rescue One Boat	N/A
	2007 95 Foot E-One Tower	1,500
	1997 E-One International Heavy Rescue	350
	1998 16ft. Trailer	N/A
	2002 Ford F-550 Brush Truck	350
	2004 E-One Typhoon Rear Pumper	1,500
	2005 E-One International Air Light Truck	N/A
Station 5*	1994 E-One ARFF	500
	1994 E-One P-23 ARFF	3,300
	1996 E-One P-23 ARFF	3,300
	1997 E-One International Heavy Rescue	350
	1998 Pace 16ft. Trailer	N/A
Station 6	1994 Rescue One Boat	N/A
	1997 95 Foot E-One Tower	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Pumper	1,500
Station 7	2005 E-One Pumper	1,500
Station 8	2005 E-One Pumper	1,500
Station 9	2005 E-One Pumper	1,500
Station 10	1999 E-One International	2,500
	2000 E-One International Interface Pumper	650
Station 11	1996 E-One International Interface	650
	1999 E-One International Tanker	2,500
Station 12	1999 E-One International Tanker	2,500
	2000 E-One International Interface Pumper	650
Station 13	1999 E-One International Tanker	2,500
	2000 E-One International Interface Pumper	650
Station 14	1994 Rescue One Boat	N/A
	2000 E-One International Interface Pumper	650
	2006 E-One International Tanker	1,500
Station 15	1994 Rescue One Boat	N/A
	2000 Ford F-450 Brush Truck	350
	2003 E-One Rescue Pumper	1,500
	Total GPM	**47,950**

Location	Apparatus	Fire Flow (GPM)
	Leon County Ambulance/Vehicles (24)	N/A

Source: City of Tallahassee/Leon County
* 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 47,950 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently

has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.[1] Table 5 details the Fire Rescue Department's response protocol.

Table 5
City of Tallahassee/Leon County Fire Rescue Minimum Response Protocol

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

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

Source: City of Tallahassee/Leon County

DEVELOPMENT OF FACTORS

FIRE SERVICES 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 August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG has developed a methodology that removes the costs associated with emergency medical services. The apportionment methodology only utilizes fire incident report data related to non-EMS calls.

The proposed Fiscal Year 2009-10 projected departmental costs were allocated between fire rescue and emergency medical services because 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) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

[1] Source: National Fire Protection Association, *"NFPA 1 Uniform Fire Code, 2006, Annex H, Table H, 5.1."*

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 "RR&I Transfer (Hydrant Replacement)," "Volunteer Fire Department," and "Airport Fire Protection" were allocated entirely to fire. All costs directly related to emergency medical services were removed entirely.

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. Because of the addition of six (6) combat positions to the City Fire Rescue Department that will be located at Stations 10 – 14 commencing October 1, 2009, the City's existing staffing pattern will be revised. These changes will allow the City, under optimal staffing, to operate with 69 non-EMS personnel and 11 EMS personnel, for a total of 80 combat personnel within the proposed funding timeframe (by Fiscal Year 2013-14). This optimal staffing yields an 86.3% percent non-EMS Administrative Factor.

This percentage was 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 operationally allocated (see below). For example, the Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line item expenditures for "Advertising," "Indirect Costs," "Human Resource Expense" and "Debt Service" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be 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 "Gasoline" and "Vehicle Garage Expense".

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 one-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 year 2007.

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 year 2007, the City reported 24,547 total fire rescue incident calls to FFIRS, of which 9,122 were non-EMS (i.e. fire) calls and 15,425 were EMS calls. This information results in a 37.16% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2009-10 through 2013-14 are based on the following assumptions for the purpose of this Fire Assessment Memorandum.

- Unless more accurate information was available, a three percent annual increase was applied across all "Personnel Services" and all "Operating Expenditures." No increase was applied to revenues.
- 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 for Separate Bill" and 'Under Collection Rate for Utility Bill" under "Additional Costs" reflects a 95% collection rate of the Fire Services Assessment is a reserve for under collection.
- The line item "GSG Study/Annual/Update" under "Operating Expenditures" is the costs associated with the development of the initial assessment study as well as the recurring annual costs and update costs in year five. These costs are reimbursable through the assessment program.
- All costs associated with fire hydrant maintenance were provided by City staff. These costs were included as 100% fire costs and are reflected in each year's budget.
- Any payments historically exchanged between the City and County for fire services were not included in the assessable budget.
- The costs associated with providing an additional firefighter to each of the rural fire stations (10-14) were included in the assessable budget.
- 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 2009-10 based on an application of the above factors to the Fiscal Year 2008-09 Adopted Budget. The calculation yields an assessable cost of $29,058,003 for Fiscal Year 2009-10.

Table 6
Fire Services Assessable Cost Calculations (FY 2009-10)

	FY 09-10 Proforma Budget	FY 09-10 Assessable Budget
Personnel Services		
Salaries	$12,978,263	$11,273,505
Capitalized Wages	($34,976)	($30,167)
Salary Enhancements	$542,335	$470,748
Firefighter Holiday Pay	$855,272	$740,543
Temporary Wages	$7,725	$7,725
Overtime	$494,961	$432,137
Other Salary Items	$323,218	$280,399
Pension-Current	$2,279,993	$1,979,050
Pension-MAP	$41,509	$37,262
Mandatory Medicare	$135,019	$117,312
Health Benefits	$1,550,864	$1,346,144
Heath Benefits-Retirees	$580,766	$500,910
Flex Benefits	$100,759	$88,383
Total Personnel Services	**$19,855,707**	**$17,243,952**
Operating Expenditures		
Advertising	$1,663	$1,576
Cleaning & Laundry	$14,302	$12,915
Reproduction	$5,780	$2,684
Unclassified Professional Svcs	$25,740	$22,200
Equipment Repairs	$43,926	$27,493
Medical Services	$67,012	$-
Unclassified Contract Svcs	$276,471	$133,464
Computer Software	$3,281	$2,829
Telephone	$27,018	$22,513
Chem-Med-Lab	$43,713	$2,266
Food	$629	$543
Gasoline	$99	$37
Office Supplies	$21,542	$14,508
Uniforms & Clothing	$126,906	$109,397
Unclassified Supplies	$141,938	$91,347
Travel & Training	$64,506	$42,484
Journals & Books	$15,392	$13,607
Memberships	$3,069	$2,851
Certificates & Licenses	$206	$178
Rent Expense-Machines	$12,756	$8,166
Unclassified Charges	$54,075	$46,640
Bad Debt Expense	$31,782	$27,412
Unclassified Equipment	$113,712	$88,838
Human Resource Expense	$409,930	$355,686
Accounting Expense	$98,817	$83,633
Purchasing Expense	$29,496	$25,228
Information Systems Expense	$1,541,214	$1,334,838
Risk Management Expense	$239,306	$206,401
Radio Communications Expense	$123,962	$106,917
Revenue Collection Expense	$62,515	$53,919
Utility Service Expense	$1,150,000	$1,150,000
Vehicle Garage Expense	$689,491	$269,289
Vehicle Fuel	$325,078	$281,904
Vehicle Replacement	$600,000	$517,500
Utilities-Sewer	$14,873	$12,828

	FY 09-10 Proforma Budget	FY 09-10 Assessable Budget
Utilities-Sanitation	$8,210	$7,081
Utilities-Stormwater	$15,985	$13,787
Utilities-Gas	$40,479	$34,913
Utilities-Water	$14,765	$12,735
Utilities-Electric	$208,490	$179,822
Utilities-Fire Services	$7,597	$6,553
Indirect Costs	$552,956	$476,924
Debt Service Transfer	$693,181	$597,868
RR&I Transfer (Hydrant Replacement)	$100,000	$100,000
Fire Hydrant Maintenance Expense	$1,019,626	$1,019,626
Vol Fire Dept County	$482,479	$482,479
Add'l Personnel Stations 10-14	$916,079	$790,118
Airport Fire Protection	$916,061	$916,061
GSG Study/Annual/Update	$-	$195,000
Notice Costs	$-	$-
Total Operating Expenditures	**$11,356,107**	**$9,905,060**
Capital Outlay		
City	$1,353,400	$1,325,900
Virtual Dispatch Center	$500,000	$431,250
Total Capital Outlay	**$1,853,400**	**$1,757,150**
Total Expenditures	**$33,065,214**	**$28,906,162**
Revenues		
City-Fire Inspection Fees	$320,000	$320,000
City-Firefighters Supplemental	$30,000	$30,000
City-Airport	$916,061	$916,061
City-Forfeited Discounts	$35,000	$35,000
Total Revenues	**$1,301,061**	**$1,301,061**
Total Expenditures	$33,065,214	$28,906,162
Less Total Revenues	($1,301,061)	($1,301,061)
Total Net Expenditures before Additional Costs	**$31,764,153**	**$27,605,101**
Additional Costs		
Separate Monthly Bill		$-
Under Collection Rate for separate bill (5%)		$392,284
Under Collection Rate for utility bill (5%)		$1,060,618
Total Additional Costs		**$1,452,902**
Total Assessable Costs		**$29,058,003**

Table 7 shows the calculation of the full cost of the Fire Services Assessment Program for Fiscal Year 2009-10 through Fiscal Year 2013-14 as well as the five-year average Fire Services Assessment Program cost.

Table 7
Fire Services Assessable Cost Calculations Proforma Five-Year Average (FY 2009-10 thru FY 2013-14)

	FY 09-10 Assessable Budget	FY 10-11 Assessable Budget	FY 11-12 Assessable Budget	FY 12-13 Assessable Budget	FY 13-14 Assessable Budget	Five-Year Average Assessable Budget
Total Personnel Services	$17,243,952	$17,761,270	$18,294,108	$18,842,932	$19,408,220	$18,310,096
Total Operating Expenditures	$9,905,060	$9,966,877	$10,921,407	$11,217,971	$11,625,272	$10,727,317
Total Capital Outlay	$1,757,150	$172,500	$172,500	$172,500	$172,500	$489,430
Total Expenditures	**$28,906,162**	**$27,900,647**	**$29,388,015**	**$30,233,403**	**$31,205,991**	**$29,526,844**
Total Revenues	**$1,301,061**	**$1,301,061**	**$1,301,061**	**$1,301,061**	**$1,301,061**	**$1,301,061**
Total Net Expenditures before Additional Costs	**$27,605,101**	**$26,599,586**	**$28,086,954**	**$28,932,342**	**$29,904,930**	**$28,225,783**
Total Additional Costs	**$1,452,902**	**$1,399,980**	**$1,478,262**	**$1,522,756**	**$1,573,944**	**$1,485,569**
Total Assessable Costs	**$29,058,003**	**$27,999,566**	**$29,565,216**	**$30,455,098**	**$31,478,874**	**$29,711,351**

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 year 2007. 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 2007-fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. The fire rescue incident data for calendar year 2007 represents 24,625 fire rescue incidents. All fire rescue incidents were geo-coded to the addresses listed in the FFIRS reports. The geo-coding of calls identified those calls that were made to government owned properties.

Of the 24,625 fire rescue incidents, 78 incidents were duplicates and were removed. Of the remaining 24,547 fire rescue incidents, there were 15,425 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 15,425 EMS type incidents were not included in the analysis.

Of the remaining 9,122 fire type incidents, calls for certain situation found codes were omitted because they were not true incidents, or because they are accounted for under a separate agreement. For example, Station 5, located at the Tallahassee Regional Airport, is funded through a separate budget source. Accordingly, calls reported by Station 5 for runway checks, required by the Federal Aviation Authority, were omitted from the analysis. Additionally, some examples of the situation found codes that did not represent true calls for service were "public service," "alarm system activated/testing/maintenance," "training/academy" and "pre-fire planning." There were a total of 2,120 incidents with these type of situation found codes that were not included in the data set.

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 7,002 remaining fire type incidents, 5,224 were calls to specific property uses. The remaining 1,778 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 1,778 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 142 calls to these two property use categories were removed.

Of the remaining 5,082 fire type incidents, there were 662 calls for service to 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.

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

Table 8
Fire Calls by Category (Calendar Year 2007)

Property Category	Number of Fire Incidents	Percentage of Total Incidents
Single-Family Residential	2,146	42.23%
Multi-Family Residential	841	16.55%
Commercial	1,058	20.82%
Industrial/Warehouse	48	0.94%
Institutional	327	6.43%
College - FSU	182	3.58%
College - FAMU	152	2.99%
College - TCC	1	0.02%
Government - Federal	5	0.10%
Government - State	79	1.55%
Government - Leon County	24	0.47%
Government - City of Tall	35	0.69%
Government – Fire Stations	8	0.16%
Government – Leon County Industrial Park	10	0.20%
Tallahassee Leon County Civic Center	1	0.02%
Educational - School Board	133	2.62%
Tallahassee Housing Authority	7	0.14%
Leon County Research and Development TIITF Authority	18	0.35%
Educational - Lively Vo-Tech	7	0.14%
Total	**5,082**	**100.00%**

Source: City of Tallahassee/Leon County Fire Rescue Department (2007).

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 City and 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 Single-Family Residential Property Use Category includes such properties as single-family dwelling units, duplexes and mobile homes. The Multi-Family Residential Property Use Category includes such

properties as 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 Single-Family Residential and Multi-Family Residential Property Use Categories, 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, industrial/warehouse, and institutional property uses. For parcels within the Non-Residential Property Use Categories (Commercial, Industrial/Warehouse and Institutional), 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 City and County fire rescue assessment cost calculations provided herein are primarily based on information supplied by the City and County. The assessable cost projections developed by GSG are designed to forecast assessment rates within each property use category for Fiscal Year 2009-10.

SERVICE ZONES

Service zones were created to reflect the level of service differentiation of a property located in a higher density area that receives fire protection coverage from multiple stations compared 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.

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 by Zones to Non-Governmental Properties (Calendar Year 2007)

Zone	Number of Calls to Specific Property Uses
Calls to Zone 1 Properties	3,138
Calls to Zone 2 Properties	1,282

Using the fixed property use codes, the remaining 4,420 fire type incidents corresponding to specific properties were assigned to the following property use categories: single-family residential, multi-family residential, commercial, industrial/warehouse and institutional.

Table 10 outlines the property use category assignment of fire type incidents for non-governmental properties based on the historical demand for service in each zone.

Table 10
Fire Calls by Category to Non-Governmental Properties (Calendar Year 2007)

	Zone 1		Zone 2	
Category	**Number of Incidents**	**Percentage of Calls**	**Number of Incidents**	**Percentage of Calls**
Single-Family Residential	1,050	33.5%	1,096	85.5%
Multi-Family Residential	806	25.7%	35	2.7%
Commercial	954	30.4%	104	8.1%
Industrial/Warehouse	36	1.1%	12	1.0%
Institutional	292	9.3%	35	2.7%
Total	**3,138**	**100.0%**	**1,282**	**100.0%**

Source: City of Tallahassee/Leon County Fire Rescue Department (2007).

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire services, facilities, and programs provided by the City and County 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 Fiscal Year 2009-10 assessable cost calculation was first apportioned among government and non-government property based upon the historical demand for service. The assessable costs attributable to non-government property was then apportioned among property use categories in each service zone based upon the historical demand for fire services reflected by the fire incident data experienced in each service zone for Calendar Year 2007. This apportionment is illustrated in Table 11.

Table 11
Cost Apportionment

	Zone 1			Zone 2		
Category	**Total Calls**	**Percentage**	**Assessable Costs**	**Total Calls**	**Percentage**	**Assessable Costs**
Residential	1,050	33.5%	$6,138,709	1,096	85.5%	$6,407,643
Multi-Family	806	25.7%	$4,712,190	35	2.7%	$204,624
Commercial	954	30.4%	$5,577,456	104	8.1%	$608,025
Industrial/Warehouse	36	1.1%	$210,470	12	1.0%	$70,157
Institutional	292	9.3%	$1,707,146	35	2.7%	$204,624
Total	**3,138**	**100.0%**	**$18,345,970**	**1,282**	**100.0%**	**$7,495,071**

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 12.

Table 12
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Single - Family Residential Multi - Family Residential	Dwelling Unit
Non-Residential -Commercial -Industrial/Warehouse -Institutional	Improvement Area Per Building Within Square Footage Ranges

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 categories are fair and reasonable. The Residential Property Use Categories 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.

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 respective 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 13 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category for each zone.

Table 13
Parcel Apportionment Residential Property Use Category

Residential Property Use Category	Number of Dwelling Units-Zone 1	Number of Dwelling Units-Zone 2
Single-Family Dwelling Units	34,375	39,866
Multi-Family Dwelling Units	37,938	4,837

Source: Leon County Property Appraiser (2007).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use category includes commercial, industrial/warehouse, and institutional 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 47,950 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire flow, the Fire Department currently has sufficient fire flow capacity to provide service coverage in the event of a fire involving significant to unlimited square footage.[2] To avoid inefficiency and unnecessary administration, the City and County have elected to use 14 classifications, with a maximum classification of over 100,000 square feet . This application has no material impact on the non-residential parcel apportionment.

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

[2] Source: National Fire Protection Association, *"NFPA 1 Uniform Fire Code, 2006, Annex H, Table H, 5.1"*

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 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, Industrial/Warehouse and Institutional. The following describes the Non-Residential Property parcel apportionment calculation and classification for the Commercial, Industrial/Warehouse and Institutional 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 Statues require 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 14 illustrates the assignment of improvement area under this apportionment methodology for the Commercial, Industrial/Warehouse and Institutional categories.

Table 14
Fire Services Assessment Parcel Apportionment (Non-Residential Property Use Category)

Square Foot Tiers	Number of Commercial Buildings		Number of Industrial/Warehouse Buildings		Number of Institutional Buildings	
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2
≤ 1,999	1325	202	172	62	100	41
2,000 - 3,499	844	125	175	46	84	40
3,500 - 4,999	488	55	118	43	72	30
5,000 - 9,999	704	69	301	71	90	43
10,000 - 19,999	355	37	197	30	72	22
20,000 - 29,999	116	14	60	5	22	3
30,000 - 39,999	65	5	26	2	13	1
40,000 - 49,999	30	4	11	2	7	1
50,000 - 59,999	29	3	8	0	8	0
60,000 - 69,999	15	1	2	0	2	1
70,000 - 79,999	11	0	2	2	4	1
80,000 - 89,999	9	1	3	1	2	0
90,000 - 99,999	7	2	0	1	2	1
>= 100,000	37	2	5	0	8	1

Source: City of Tallahassee/Leon County Fire Rescue Department (2007).

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 15 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2009-10.

Table 15
Fire Services Assessment Rates (Funding Generates $27,813,187 Net Revenues)

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Single-Family Dwelling Unit		$175	$158
Multi-Family Dwelling Unit		$122	$42
Commercial Property Use Category	**Building Classification (in square foot ranges)**	**Zone 1 - Rate Per Building**	**Zone 2 - Rate Per Building**
	≤ 1,999	$226	$239
	2,000 - 3,499	$452	$478
	3,500 - 4,999	$791	$837
	5,000 - 9,999	$1,129	$1,195
	10,000 - 19,999	$2,258	$2,390
	20,000 - 29,999	$4,516	$4,780
	30,000 - 39,999	$6,774	$7,169
	40,000 - 49,999	$9,032	$9,559
	50,000 - 59,999	$11,290	$11,948
	60,000 - 69,999	$13,548	$14,338
	70,000 - 79,999	$15,805	$16,728
	80,000 - 89,999	$18,063	$19,117
	90,000 - 99,999	$20,321	$21,507
	≥ 100,000	$22,579	$23,896
Industrial/Warehouse Property Use Category	**Building Classification (in square foot ranges)**	**Zone 1 - Rate Per Building**	**Zone 2 - Rate Per Building**
	≤ 1,999	$27	$48
	2,000 - 3,499	$53	$96
	3,500 - 4,999	$93	$168
	5,000 - 9,999	$132	$240
	10,000 - 19,999	$264	$479
	20,000 - 29,999	$527	$957
	30,000 - 39,999	$790	$1,436
	40,000 - 49,999	$1,054	$1,914
	50,000 - 59,999	$1,317	$2,393
	60,000 - 69,999	$1,580	$2,871
	70,000 - 79,999	$1,843	$3,350
	80,000 - 89,999	$2,107	$3,828
	90,000 - 99,999	$2,370	$4,307
	≥ 100,000	$2,633	$4,785
Non-Government Institutional Property Use Category	**Building Classification (in square foot ranges)**	**Zone 1 - Rate Per Building**	**Zone 2 - Rate Per Building**
	≤ 1,999	$371	$190
	2,000 - 3,499	$742	$380
	3,500 - 4,999	$1,298	$664
	5,000 - 9,999	$1,854	$949
	10,000 - 19,999	$3,708	$1,897
	20,000 - 29,999	$7,416	$3,793
	30,000 - 39,999	$11,124	$5,689
	40,000 - 49,999	$14,832	$7,585
	50,000 - 59,999	$18,539	$9,481
	60,000 - 69,999	$22,247	$11,377
	70,000 - 79,999	$25,955	$13,273
	80,000 - 89,999	$29,663	$15,169
	90,000 - 99,999	$33,370	$17,065
	≥ 100,000	$37,078	$18,962

*Estimated Gross Revenue: $29,058,003; Estimated Exempt Buy-down: $1,244,815; Estimated Net Revenue: $27,813,187.

Table 16 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for the Five-Year Average Budget (Fiscal Years 2009-10 through 2013-14.

Table 16
Fire Services Assessment Rates (Funding Generates $28,438,547 Net Revenues)

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Single-Family Dwelling Unit		$179	$161
Multi-Family Dwelling Unit		$125	$43
Commercial Property Use Category	**Building Classification (in square foot ranges)**	**Zone 1 – Rate Per Building**	**Zone 2 - Rate Per Building**
	≤ 1,999	$231	$245
	2,000 - 3,499	$462	$489
	3,500 - 4,999	$809	$856
	5,000 - 9,999	$1,155	$1,222
	10,000 - 19,999	$2,309	$2,444
	20,000 - 29,999	$4,618	$4,887
	30,000 - 39,999	$6,926	$7,330
	40,000 - 49,999	$9,235	$9,774
	50,000 - 59,999	$11,544	$12,217
	60,000 - 69,999	$13,852	$14,660
	70,000 - 79,999	$16,161	$17,104
	80,000 - 89,999	$18,469	$19,547
	90,000 - 99,999	$20,778	$21,990
	≥ 100,000	$23,087	$24,434
Industrial/Warehouse Property Use Category	**Building Classification (in square foot ranges)**	**Zone 1 - Rate Per Building**	**Zone 2 – Rate Per Building**
	≤ 1,999	$27	$49
	2,000 - 3,499	$54	$98
	3,500 - 4,999	$95	$172
	5,000 - 9,999	$135	$245
	10,000 - 19,999	$270	$490
	20,000 - 29,999	$539	$979
	30,000 - 39,999	$808	$1,468
	40,000 - 49,999	$1,077	$1,957
	50,000 - 59,999	$1,346	$2,447
	60,000 - 69,999	$1,616	$2,936
	70,000 - 79,999	$1,885	$3,425
	80,000 - 89,999	$2,154	$3,914
	90,000 - 99,999	$2,423	$4,404
	≥ 100,000	$2,692	$4,893
Non-Government Institutional Property Use Category	**Building Classification (in square foot ranges)**	**Zone 1 - Rate Per Building**	**Zone 2 - Rate Per Building**
	≤ 1,999	$380	$194
	2,000 - 3,499	$759	$388
	3,500 - 4,999	$1,327	$679
	5,000 - 9,999	$1,896	$970
	10,000 - 19,999	$3,792	$1,939
	20,000 - 29,999	$7,583	$3,878
	30,000 - 39,999	$11,374	$5,817
	40,000 - 49,999	$15,165	$7,755
	50,000 - 59,999	$18,956	$9,694
	60,000 - 69,999	$22,747	$11,633
	70,000 - 79,999	$26,538	$13,572
	80,000 - 89,999	$30,330	$15,510
	90,000 - 99,999	$34,121	$17,449
	≥ 100,000	$37,912	$19,388

*Estimated Gross Revenue: $29,711,351; Estimated Exempt Buy-down: $1,272,804; Estimated Net Revenue: $28,438,547.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

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

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City and County's general funds. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

The decision of the City and County 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 percentage annual impact of exempting institutional, wholly tax-exempt property.

Table 17
Estimated Percentage Impact of Exemptions

Financial Classification	Amount
Estimated Assessable Costs	$29,711,351
Estimated Buy-down for Institutional Tax-Exempt Building Uses	$1,272,804
Estimated Revenue Generated	$28,438,547

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.

The methodology used in structuring the Fire Services Fee billed to governmental property has been structured to recognize the different legal requirements for special assessments and for fees and in recognition of the following assumptions:

- Fire services benefit owners of property that choose to improve and develop their property by: (i) protecting the value of the improvements and structures by providing available fire control services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program; and (iv) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.
- The combined fire services of the City and County under its existing consolidated fire services program enhances and strengthens the relationship of such services to the use and enjoyment of the structure and improvements on improved and developed parcels of property within the County.
- Calculating the amount of the Fire Services Fee for each classification of governmental owner based upon its actual, historical demand for fire services is fair and reasonable and is in recognition of the benefit anticipated to be provided to the owner of the governmental property.

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 and for each owner. The proportionate share of the billable costs for each owner of governmental property was then applied to the total billable costs attributed to the government property classification to determine the Fire Services Fee for each owner.

Table 18 details the breakdown of the calls for service to government properties including the number of calls in the City and County and the percentages of those calls respectively.

Table 18
Government Call Breakdown

Property Category	Total Calls	Total City Calls	City Percentage	Total County Calls	County Percentage
College - FSU	182	182	100%	-	0%
College - FAMU	152	151	99%	1	1%
College - TCC	1	1	100%	-	0%
Government - Federal	5	2	40%	3	60%
Government - State	79	75	95%	4	5%
Government - Leon County	24	23	96%	1	4%
Government - City of Tall	35	34	97%	1	3%
Government – Fire Stations	8	6	75%	2	25%
Government – Leon County Industrial Park	10	10	100%	-	0%
Tallahassee Leon County Civic Center	1	1	100%	-	0%
Educational - School Board	133	105	79%	28	21%
Tallahassee Housing Authority	7	7	100%	-	0%
Leon County Research and Development TIITF Authority	18	18	100%	-	0%
Educational - Lively Vo-Tech	7	7	100%	-	0%
Total	**662**	**622**	**94%**	**40**	**6%**

Table 19 provides the Fire Services Fees for government property at 100 percent of the revenue requirements based on the total assessable costs for the Five-Year Average Budget (Fiscal Years 2009-10 through 2013-14.

Table 19
Fire Services Fees by Government Owner

Property Category	Allocation	City Portion	County Portion
College - FSU	$1,064,043	$1,064,043	$0
College - FAMU	$888,651	$882,805	$5,846
College - TCC	$5,846	$5,846	$0
Government - Federal	$29,232	$11,693	$17,539
Government - State	$461,865	$438,479	$23,386
Government - Leon County	$140,313	$134,467	$5,846
Government - City of Tall	$204,624	$198,778	$5,846
Government – Fire Stations	$46,771	$35,078	$11,693
Government – Leon County Industrial Park	$58,464	$58,464	$0
Tallahassee Leon County Civic Center	$5,846	$5,846	$0
Educational - School Board	$777,570	$613,871	$163,699
Tallahassee Housing Authority	$40,925	$40,925	$0
Leon County Research and Development TIITF Authority	$105,235	$105,235	$0
Educational - Lively Vo-Tech	$40,925	$40,925	$0
Total	**$3,870,310**	**$3,636,454**	**$233,856**

Collection Method for Special Assessments

UTILITY BILL COLLECTION METHOD FOR SPECIAL ASSESSMENTS

One method of collection available to local governments is to use an existing utility bill. The City of Tallahassee currently collects its Fire Services Assessment via the existing utility bill. In the unincorporated areas of the County, some of the parcels receive some form of City utilities, which can include electricity, water, gas, sewer or some combination thereof.

The greatest challenge with using the utility bill is to correlate the utility account with the parcel number maintained by the Property Appraiser. This process is detailed and time-consuming because utilities are not billed according to parcel identification numbers – they are billed according to account numbers, which may or may not correlate to a single parcel number. In some cases, one parcel may have multiple utility accounts based on the number of businesses or residents. In those cases, bills will be issued to each utility account holder based on their occupied portion of the total parcel.

SEPARATE BILL COLLECTION METHOD FOR SPECIAL ASSESSMENTS

A separate bill is the other mechanism available to the County because the County has no utility billing system at its disposal. The greatest disadvantage to the separate bill collection method is that the collection rate tends to be lower than when the charge appears on the tax bill or a utility bill. Local governments may, however, file a lien against properties with delinquent charges. Minimal adjustments were made to account for the anticipated under collections of using a separate bill to collect assessments.

The County and City have agreed that the City will bill and collect from property owners in the unincorporated area of the County that have City utility accounts using the utility bill. The City will identify the property owners within the County that do not receive a City utility bill and provide a separate quarterly bill for the Fire Services Assessment charges. The administration of this billing methodology will require vigilance to ensure all properties required to pay the assessment are correctly billed, and that those property owners that receive a utility bill are not doubled billed.

Additional Information

EXEMPTION CALCULATIONS

GSG utilized the most current data to identify institutional, tax-exempt parcels within the City and 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 many parcels of property within the City and 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
0	UNCLASSIFIED	NON-EMS
0	SKIPPED RUN	NON-EMS
10	FIRE, EXPLOSION; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
100	FIRE, OTHER	NON-EMS
11	STRUCTURE FIRE	NON-EMS
110	FIRE, STRUCTURE	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
12	OUTSIDE OF STRUCTURE FIRE	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
13	VEHICLE FIRE	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
133	RAIL VEHICLE FIRE	NON-EMS
134	WATER VEHICLE FIRE	NON-EMS
135	AIRCRAFT FIRE	NON-EMS
136	SELF PROPELLED MOTOR HOME OR RECREATIONAL VEHICLE	NON-EMS
137	CAMPER OR RV FIRE	NON-EMS
138	OFF ROAD VEHICLE OR HEAVY EQUIPMENT FIRE	NON-EMS
14	TREES, BRUSH, GRASS 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
15	REFUSE 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
16	EXPLOSION, NO AFTER-FIRE	NON-EMS
160	SPECIAL OUTSIDE FIRE, OTHER	NON-EMS
161	OUTSIDE STORAGE FIRE	NON-EMS

CODE	DESCRIPTION	TYPE
162	OUTSIDE EQUIPMENT FIRE	NON-EMS
163	OUTSIDE GAS OR VAPOR COMBUSTION EXPLOSION	NON-EMS
164	OUTSIDE MAILBOX FIRE	NON-EMS
17	OUTSIDE SPILL, LEAK WITH ENSUING FIRE	NON-EMS
170	CULTIVATED VEGETATION, CROP FIRE, OTHER	NON-EMS
171	CULTIVATED GRAIN, OR CROP FIRE	NON-EMS
172	CULTIVATED ORCHARD OR VINEYARD FIRE	NON-EMS
173	CULTIVATED TREES OR NURSERY STOCK FIRE	NON-EMS
19	FIRE, EXPLOSION NOT CLASSIFIED ABOVE	NON-EMS
20	OVERPRESSURE RUPTURE; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
200	OVERPRESSURE RUPTURE, EXPLOSION, OVERHEAT, OTHER	NON-EMS
21	STEAM RUPTURE	NON-EMS
210	OVERPRESSURE RUPTURE FROM STEAM, OTHER	NON-EMS
211	OVERPRESSURE RUPTURE OF STEAM PIPE OR PIPELINE	NON-EMS
212	OVERPRESSURE RUPTURE OF STEAM BOILER	NON-EMS
213	STEAM RUPTURE OF PRESSURE OR PROCESS VESSEL	NON-EMS
22	AIR, GAS RUPTURE	NON-EMS
220	OVERPRESSURE RUPTURE FROM AIR OR GAS, OTHER	NON-EMS
221	OVERPRESSURE RUPTURE OF AIR OR GAS PIPE/PIPELINE	NON-EMS
222	OVERPRESSURE RUPTURE OF BOILER FROM AIR OR GAS	NON-EMS
223	AIR OR GAS RUPTURE OF PRESSURE OR PROCESS VESSEL	NON-EMS
23	RUPTURE	NON-EMS
231	CHEMICAL REACTION RUPTURE OF PROCESS VESSEL	NON-EMS
240	EXPLOSION (NO FIRE), OTHER	NON-EMS
241	MUNITIONS OR BOMB EXPLOSION (NO FIRE)	NON-EMS
242	BLASTING AGENT EXPLOSION (NO FIRE)	NON-EMS
243	FIREWORKS EXPLOSION (NO FIRE)	NON-EMS
251	EXCESSIVE HEAT, SCORCH BURNS WITH NO IGNITION	NON-EMS
29	OTHER OVERPRESSURE RUPTURE	NON-EMS
30	RESCUE CALL;INSUFF INFO	EMS
300	RESCUE, EMS CALL, OTHER	EMS
31	INHALATOR CALL	EMS
311	MEDICAL ASSIST, ASSIST EMS CREW	EMS
32	EMERGENCY MEDICAL CALL	EMS
320	ALLERGIC REACTION	EMS
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
33	LOCK-IN	NON-EMS
331	LOCK-IN (IF LOCK OUT, USE 511)	NON-EMS
34	SEARCH	NON-EMS
340	SEARCH, OTHER	NON-EMS
341	SEARCH FOR PERSON ON LAND	NON-EMS

CODE	DESCRIPTION	TYPE
342	SEARCH FOR PERSON IN WATER	NON-EMS
343	SEARCH FOR PERSON UNDERGROUND	NON-EMS
35	EXTRICATION	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
357	EXTRICATION OF VICTIM(S) FROM MACHINERY	NON-EMS
360	WATER & ICE RELATED RESCUE, OTHER	NON-EMS
361	SWIMMING/RECREATIONAL WATER AREAS RESCUE	NON-EMS
362	ICE RESCUE	NON-EMS
363	SWIFT WATER RESCUE	NON-EMS
364	SURF RESCUE	NON-EMS
365	WATERCRAFT RESCUE	NON-EMS
37	WATER 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
39	RESCUE CALL - NOT CLASSIFIED ABOVE	EMS
40	HAZARDOUS CONDITION, STANDBY; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
400	HAZARDOUS CONDITION, OTHER	NON-EMS
400P	HAZARDOUS CONDITION POWDER	NON-EMS
41	SPILL, LEAK WITH NO IGNITION	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
42	EXPLOSIVE, BOMB REMOVAL	NON-EMS
420	TOXIC CONDITION, OTHER	NON-EMS
421	CHEMICAL HAZARD (NO SPILL OR LEAK)	NON-EMS
422	CHEMICAL SPILL OR LEAK	NON-EMS
423	REFRIGERATION LEAK	NON-EMS
424	CARBON MONOXIDE INCIDENT	NON-EMS
43	EXCESSIVE HEAT	NON-EMS
430	RADIOACTIVE CONDITION, OTHER	NON-EMS
431	RADIATIN LEAK, RADIOACTIVE MATERIAL	NON-EMS
44	POWER LINE DOWN	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

CODE	DESCRIPTION	TYPE
444	POWER LINE DOWN	NON-EMS
445	ARCING, SHORTED ELECTRICAL EQUIPMENT	NON-EMS
45	ARCING, SHORTED ELECTRICAL EQUIPMENT	NON-EMS
451	POLICE ASSIST	NON-EMS
46	AIRCRAFT STANDBY	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
462H	AIRCRAFT STANDBY, HYDRAULICS	NON-EMS
462L	AIRCRAFT STANDBY, LANDING GEAR FAILURE	NON-EMS
463	VEHICLE ACCIDENT, GENERAL CLEANUP	NON-EMS
47	CHEMICAL EMERGENCY	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
49	HAZARDOUS CONDITION, STANDBY; NOT CLASS	NON-EMS
50	SERVICE CALL; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
500	SERVICE CALL, OTHER	NON-EMS
51	LOCK-OUT	NON-EMS
510	PERSON IN DISTRESS, OTHER	NON-EMS
511	LOCK-OUT	NON-EMS
512	RING OR JEWELRY REMOVAL	NON-EMS
52	WATER EVACUATION	NON-EMS
520	WATER PROBLEM, OTHER	NON-EMS
521	WATER EVACUATION	NON-EMS
522	WATER OR STEAM LEAK	NON-EMS
53	SMOKE, ODOR REMOVAL	NON-EMS
531	SMOKE OR ODOR REMOVAL	NON-EMS
54	ANIMAL RESCUE	NON-EMS
540	ANIMAL PROBLEM, OTHER	NON-EMS
541	ANIMAL PROBLEM	NON-EMS
542	ANIMAL RESCUE	NON-EMS
55	ASSIST POLICE	NON-EMS
550	PUBLIC SERVICE ASSISTANCE, OTHER	NON-EMS
551	ASSIST POLICE OR OTHER GOVERNMENTAL AGENCY	NON-EMS
551A	AIRPORT - ALERT 1	NON-EMS
551B	AIRPORT - ALERT 2	NON-EMS
551C	AIRPORT - ALERT 3	NON-EMS
551D	AIRPORT - ALERT 4	NON-EMS
551E	ASSIST EMS	EMS
551R	AIRPORT RUNWAY CHECK	NON-EMS
552	POLICE MATTER	NON-EMS

CODE	DESCRIPTION	TYPE
553	PUBLIC SERVICE	NON-EMS
553D	PUBLIC SERVICE SMOKE DETECTOR	NON-EMS
554	ASSIST INVALID	EMS
555	DEFECTIVE ELEVATOR	NON-EMS
56	UNAUTHORIZED BURNING	NON-EMS
561	UNAUTHORIZED BURNING	NON-EMS
57	COVER ASSIGNMENT, STANDBY AT FIRE STATION, MOVE-UP	NON-EMS
571	COVER ASSIGNMENT, STANDBY, MOVEUP	NON-EMS
59	SERVICE CALL; NOT CLASS ABOVE	NON-EMS
60	GOOD INTENT CALL	NON-EMS
600	GOOD INTENT CALL, OTHER	NON-EMS
61	SMOKE SCARE	NON-EMS
611	DISPATCHED & CANCELED EN ROUTE	NON-EMS
611D	CANCELED BEFORE DISPATCH/UNASSIGNED UNIT	NON-EMS
611E	DISPATCHED AND CANCELED ON SCENE BY EMS	EMS
62	WRONG LOCATION	NON-EMS
621	WRONG LOCATION	NON-EMS
621L	UNABLE TO LOCATE	NON-EMS
622	NO INCIDENT FOUND UPON ARRIVAL	NON-EMS
63	CONTROLLED BURNING	NON-EMS
631	AUTHORIZED CONTROLLED BURNING	NON-EMS
632	PRESCRIBED FIRE	NON-EMS
64	VICINITY ALARM	NON-EMS
641	VICINITY ALARM (INCIDENT IN OTHER LOCATION)	NON-EMS
65	STEAM, OTHER GAS MISTAKEN FOR SMOKE	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
69	GOOD INTENT CALL NOT CLASSIFIED	NON-EMS
70	FALSE CALL; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
700	FALSE ALARM OR FALSE CALL, OTHER	NON-EMS
71	MALICIOUS, MISCHIEVOUS FALSE CALL	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
72	BOMB SCARE, NO BOMB	NON-EMS
721	BOMB SCARE - NO BOMB	NON-EMS
73	SYSTEM MALFUNCTION	NON-EMS

CODE	DESCRIPTION	TYPE
730	SYSTEM MALFUNCTION	NON-EMS
731	SPRINKLER ACTIVATION DUE TO MALFUNCTION	NON-EMS
732	EXTINGUISHING SYSTEM ACTIVATION DUE TO MALFUNCTION	NON-EMS
733	SMOKE DETECTOR ACTIVATION DUE TO MALFUNCTION	NON-EMS
734	HEAT DETECTOR ACTIVATION DUE TO MALFUNCTION	NON-EMS
735	ALARM SYSTEM SOUNDED DUE TO MALFUNCTION	NON-EMS
736	CO DETECTOR ACTIVATION DUE TO MALFUNCTION	NON-EMS
74	UNINTENTIONAL	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 FOOD/NO FIRE	NON-EMS
745T	ALARM SYSTEM ACTIVATED/TESTING/MAINTENANCE	NON-EMS
746	CARBON MONOXIDE DETECTOR ACTIVATION, NO CO	NON-EMS
75	FALSE CALL	NON-EMS
77	FALSE CALL	NON-EMS
79	FALSE CALL NOT CLASSIFIED ABOVE	NON-EMS
800	SEVERE WEATHER OR NATURAL DISASTER, OTHER	NON-EMS
811	EARTHQUAKE ASSESSMENT	NON-EMS
812	FLOOD ASSESSMENT	NON-EMS
813	WIND STORM, TORNADO/HURRICANE ASSESSMENT	NON-EMS
814	LIGHTNING STRIKE (NO FIRE)	NON-EMS
815	SEVERE WEATHER OR NATURAL DISASTER STANDBY	NON-EMS
900	SPECIAL TYPE OF INCIDENT, OTHER, DUMPSTER FIRE	NOT USED
900A	TRAINING/ACADEMY	NOT USED
900B	TRAINING/TERRITORY	NOT USED
900C	COURT/DEPOSITION	NOT USED
900D	COMPANY INSPECTION	NOT USED
900E	INSPECTION	NOT USED
900F	RE-INSPECTION	NOT USED
900G	DRUG TEST	NOT USED
900H	HOSE TESTING	NOT USED
900I	HYDRANT INSPECTION	NOT USED
900P	PREFIRE PLANNING	NOT USED
900R	FIRE/RECHECK	NON-EMS
900T	TEST INCIDENT/CAD/PMDC	NOT USED
911	CITIZEN COMPLAINT	NOT USED
96	UNCLASSIFIED	NON-EMS
98	UNCLASSIFIED	NON-EMS
99	UNCLASSIFIED SITUATION	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
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	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	COMMERCIAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
309	OTHER INSTITUTIONAL PROPERTY	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL

CODE	DESCRIPTION	CATEGORY
340	CLINICS, OTHER	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
365A	Police Training Center	INSTITUTIONAL
400	RESIDENTIAL OTHER	SINGLE-FAMILY RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	SINGLE-FAMILY RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	INSTITUTIONAL
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	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	NOT USED
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC

CODE	DESCRIPTION	CATEGORY
819	LIVESTOCK, POULTRY STORAGE	NOT USED
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
930	OUTDOOR PROPERTIES; INSUFF INFO	NON-SPECIFIC
931	OPEN LAND, FIELD	NOT USED
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	NOT USED
938	GRADED AND CARED FOR PLOTS OF LAND	NOT USED
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
964	UNPAVED STREET, ROAD, PATH	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
972T	Airport Control Tower	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
989	EQUIPMENT OPERATING AREAS NOT CLASS ABOVE	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
NUL	None - NULL	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
0000	GSG - VACANT/DEMOLISHED	NOT USED
0100	SINGLE FAMILY RESIDENTIAL	SINGLE-FAMILY RESIDENTIAL
0300	DUPLEX	SINGLE-FAMILY RESIDENTIAL
0350	TRI/QUAD ETC PLEX - GSG CREATE	MULTI-FAMILY RESIDENTIAL
0400	CONDOMINIUM	MULTI-FAMILY RESIDENTIAL
0500	STUDENT APARTMENTS	MULTI-FAMILY RESIDENTIAL
0501	FRAT/SORORITY	INSTITUTIONAL
0510	STUDENT MULTI LEASE	MULTI-FAMILY RESIDENTIAL
0600	STANDARD APARTMENTS	MULTI-FAMILY RESIDENTIAL
0601	APT/ LESS THAN 10 UNITS	MULTI-FAMILY RESIDENTIAL
0602	DORMITORY	MULTI-FAMILY RESIDENTIAL
0700	TOWNHOUSE	MULTI-FAMILY RESIDENTIAL
0800	MOBILE HOME	SINGLE-FAMILY RESIDENTIAL
1000	GARDEN APARTMENT	MULTI-FAMILY RESIDENTIAL
1100	HIGH RISE	MULTI-FAMILY RESIDENTIAL
1200	EXEMPT MULTI FAMILY	MULTI-FAMILY RESIDENTIAL
1400	MOTELS	COMMERCIAL
1500	EXTENDED STAY HOMES	COMMERCIAL
1600	HOTELS	COMMERCIAL
1700	HOSP/NURS HOME	INSTITUTIONAL
1710	NURSING HOME	INSTITUTIONAL
1720	CLINIC	COMMERCIAL
1730	VET CLINIC	COMMERCIAL
1740	REGIONAL MEDICAL CENTER	INSTITUTIONAL
1750	ASSISTED LIVING FACILITY	INSTITUTIONAL
1800	CO-OP	MULTI-FAMILY 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

CODE	DESCRIPTION	CATEGORY
2200	SHOP CENTER	COMMERCIAL
2210	NBHD SHOP CENTER	COMMERCIAL
2220	COMM SHOP CENTER	COMMERCIAL
2300	SERVICE STATION	COMMERCIAL
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
3020	OFFICE STRIP CENTER	COMMERCIAL
3030	OFFICE LOW RISE	COMMERCIAL
3040	OFFICE MID RISE	COMMERCIAL
3050	OFFICE HIGH RISE	COMMERCIAL
3060	OFFICE INDUSTRIAL	COMMERCIAL
3070	OFFICE/SFR CONVERSION	COMMERCIAL
3080	CONDO MEDICAL OFFICE	COMMERCIAL
3100	ED/RELIGIOUS	INSTITUTIONAL
3110	CHILD CARE	COMMERCIAL
3200	PUBLIC PARKING	INDUSTRIAL/WAREHOUSE
3300	BANKS	COMMERCIAL
3400	BANKS-BRANCH	COMMERCIAL
3410	BANKS-DRV THRU	COMMERCIAL
3500	FUNERAL HOME	INSTITUTIONAL
3600	TRAINING CENTER	COMMERCIAL
3700	MEDICAL OFFICE	COMMERCIAL
3901	BROADCAST CENTER	COMMERCIAL
3902	WCTV 2	COMMERCIAL
3930	CLASSROOM/TRAINING	EDUCATIONAL
3940	LIBRARY/MULTI-MEDIA	GOVERNMENT
3950	OFFICES	COMMERCIAL
3960	DORMITORY/HOUSING	INSTITUTIONAL
3970	MEDICAL FACILITIES	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

CODE	DESCRIPTION	CATEGORY
4040	WAREHOUSE/MULTI-BAY	INDUSTRIAL/WAREHOUSE
4100	SERVICE/PARKING GARAGE	INDUSTRIAL/WAREHOUSE
4110	INDEPENDENT AUTO CENTER	COMMERCIAL
4200	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
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
4900	MAINT/MECH/WAREHOUSING	INDUSTRIAL/WAREHOUSE
4910	RESEARCH/DEVELOP LABS	INDUSTRIAL/WAREHOUSE
4920	STADIUMS/ARENAS	GOVERNMENT
4930	PARKING GARAGES	INDUSTRIAL/WAREHOUSE
4940	PRISONS/JAILS	GOVERNMENT
4950	MILITARY FACILITIES	GOVERNMENT
4960	FIRE STATION	GOVERNMENT
MHPK	GSG - MH SPACES IN MH PARKS	SINGLE-FAMILY RESIDENTIAL
MUSE	GSG - MUSEUM/CULTURAL	INSTITUTIONAL
PSC	GSG - PARKING/STORAGE CONDO	NOT USED
RVLG	GSG - RV PARK LODGING/RES	COMMERCIAL
RVMH	GSG - MH SPACES IN RV PARKS	COMMERCIAL
RVSP	GSG - RV SPACES	COMMERCIAL

Appendix D

DEPARTMENT OF REVENUE (DOR) CODES

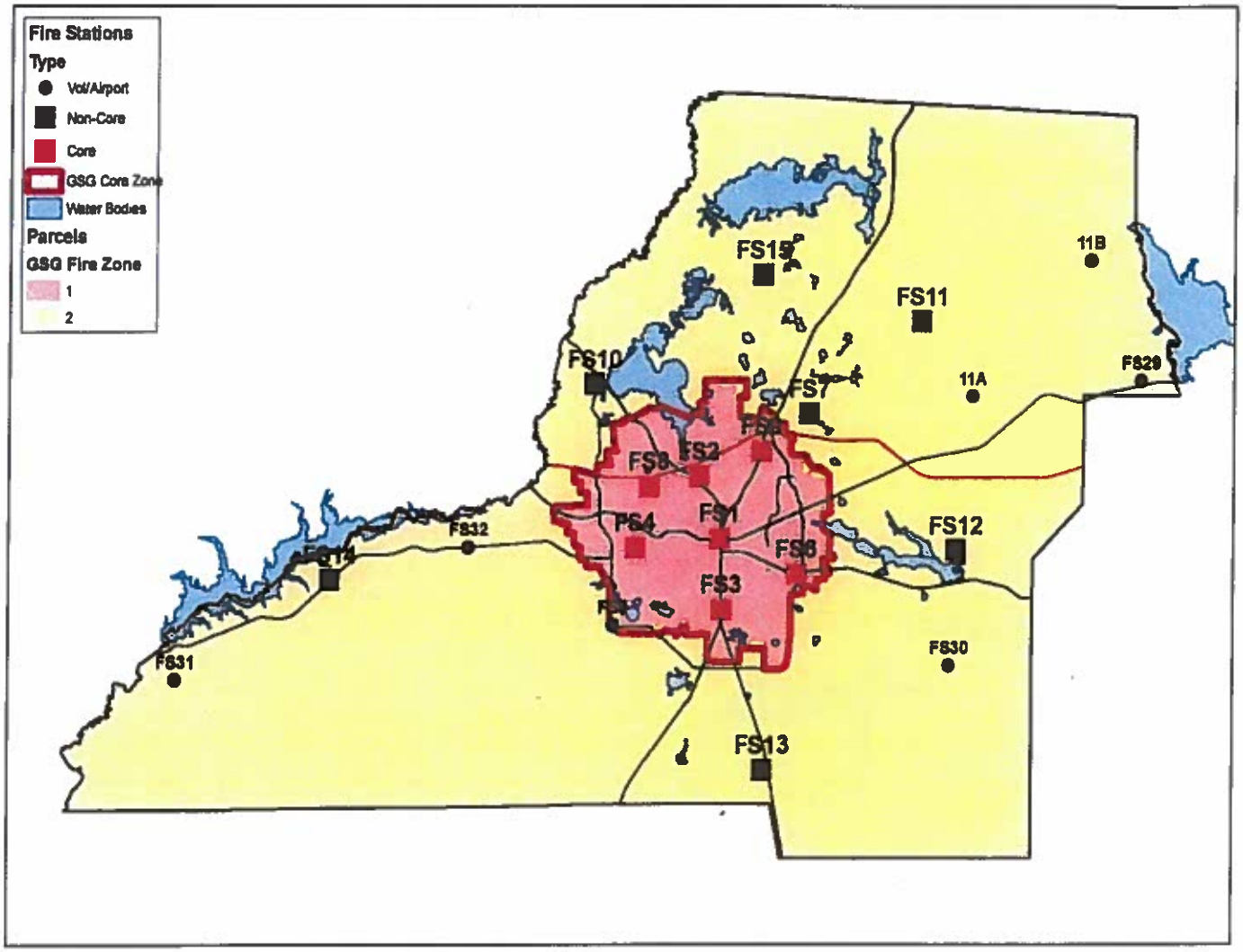
CODE	DESCRIPTION
0	VACANT RESIDENTIAL
100	SINGLE FAMILY IMPROVED
200	MOBILE HOME
300	MULTI FAMILY +10 UNITS
400	CONDOMINIUM
500	CO-OPS
600	RETIREMENT HOMES/NONEXPT
700	MISC RESIDENTIAL
800	MULTI FAMILY 2-9 UNITS
1000	VACANT COMMERCIAL
1100	STORES 1 STORY
1200	MIXED USE STORE/OFFICE
1300	DEPARTMENT STORES
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, FACIILITIES
8000	UNDEFINED
8100	MILITARY
8200	GOVT FOREST/PARKS/RECREATIONAL
8300	PUBLIC COUNTY SCHOOLS
8400	COLLEGES
8500	HOSPITALS
8600	COUNTY
8700	STATE
8800	FEDERAL
8900	MUNICIPAL NOT PARKS
9000	LEASEHOLD GOVT OWNED

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

Appendix E

MAP OF SERVICE ZONES


Fire Stations
Type
Vol/Airport
Non-Core
Core
GSG Core Zone
Water Bodies
Parcels
GSG Fire Zone
1
2
FS15
FS11
11B
FS10
FS7
11A
FS29
FS8
FS2
FS4
FS1
FS12
FS32
FS14
FS6
FS3
FS31
FS30
FS13

Rate Schedule

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
	Single-Family Dwelling Unit	$179	$161
	Multi-Family Dwelling Unit	$125	$43

Commercial Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	$231	$245
	2,000 - 3,499	$462	$489
	3,500 - 4,999	$809	$856
	5,000 - 9,999	$1,155	$1,222
	10,000 - 19,999	$2,309	$2,444
	20,000 - 29,999	$4,618	$4,887
	30,000 - 39,999	$6,926	$7,330
	40,000 - 49,999	$9,235	$9,774
	50,000 - 59,999	$11,544	$12,217
	60,000 - 69,999	$13,852	$14,660
	70,000 - 79,999	$16,161	$17,104
	80,000 - 89,999	$18,469	$19,547
	90,000 - 99,999	$20,778	$21,990
	≥ 100,000	$23,087	$24,434

Industrial/Warehouse Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	$27	$49
	2,000 - 3,499	$54	$98
	3,500 - 4,999	$95	$172
	5,000 - 9,999	$135	$245
	10,000 - 19,999	$270	$490
	20,000 - 29,999	$539	$979
	30,000 - 39,999	$808	$1,468
	40,000 - 49,999	$1,077	$1,957
	50,000 - 59,999	$1,346	$2,447
	60,000 - 69,999	$1,616	$2,936
	70,000 - 79,999	$1,885	$3,425
	80,000 - 89,999	$2,154	$3,914
	90,000 - 99,999	$2,423	$4,404
	≥ 100,000	$2,692	$4,893

Non-Government Institutional Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	$380	$194
	2,000 - 3,499	$759	$388
	3,500 - 4,999	$1,327	$679
	5,000 - 9,999	$1,896	$970
	10,000 - 19,999	$3,792	$1,939
	20,000 - 29,999	$7,583	$3,878
	30,000 - 39,999	$11,374	$5,817
	40,000 - 49,999	$15,165	$7,755
	50,000 - 59,999	$18,956	$9,694
	60,000 - 69,999	$22,747	$11,633
	70,000 - 79,999	$26,538	$13,572
	80,000 - 89,999	$30,330	$15,510
	90,000 - 99,999	$34,121	$17,449
	≥ 100,000	$37,912	$19,388

Government Property Use Category	Total System-wide Fee	County Imposed Fee Portion
College – FSU	$1,064,043	$0
College - FAMU	$888,651	$5,846
College - TCC	$5,846	$0
Government - Federal	$29,232	$17,539
Government - State	$461,865	$23,386
Government - Leon County	$140,313	$5,846
Government - City of Tall	$204,624	$5,846
Government – Fire Stations	$46,771	$11,693
Government – Leon County Industrial Park	$58,464	$0
Tallahassee Leon County Civic Center	$5,846	$0
Educational - School Board	$777,570	$163,699
Tallahassee Housing Authority	$40,925	$0
Leon County Research and Development TIITF Authority	$105,235	$0
Educational - Lively Vo-Tech	$40,925	$0

EXHIBIT
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GSG
GOVERNMENT SERVICES GROUP, INC.

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Management Services | Special Assessments | Water and Wastewater

October 17, 2013

Mr. Alan Rosenzweig
Deputy County Administrator
Leon County Florida
301 South Monroe Street
Tallahassee, Florida 32301

City of Tallahassee/Leon County Fire Assessment Memorandum (October 17, 2013)

Dear Mr. Rosenzweig,

Government Services Group, Inc. (GSG) was retained by Leon County (County) to determine if the current 5 year average (Fiscal Year 2009-10 through 2013-14) fire assessment rates based on the Fire Assessment Fee Study that was conducted by GSG in 2008-09 are still reasonable, accurate and legally defensible for the Fiscal Year 2014-15, fire assessment rates.

In order to accomplish this GSG had to complete the following tasks:

- Create an estimated Fiscal Year 2014-15 assessable budget.
- Use the estimated Fiscal Year 2014-15 assessable budget along with the original five year average budget to create an estimated six year average assessable budget.
- Ensure that the newly created 6 year average assessable budget was not significanlty different than the original 5 year average assessable budget.

ANALYSIS

The estimated assessable budget for Fiscal Year 2014-15, as calculated by GSG, is based on the following:

- The same overall approach, structure and process that was used to calculate the assessable budget as developed in the 2008-09 study.
- The same calculation and/or application of the factors used to calculate the assessable budget as developed in the 2008-09 study.
- Inclusion of the costs of the same additional fire related items (Fire Hydrant Maintenance, Additional Personel, Utility Service Costs, Indirect Costs, Undercollections for the Utility Bill and Separate Bill, etc.) that may not have been captured in the City of Tallahassee Fire Services Fund and as developed in the 2008-09 study.

GSG estimated the Fiscal Year 2014-15 assessable budget based on the above listed items and the Fiscal Year 2014 City of Tallahassee Fire Services Fund Budget. Table 1 provides a summary of the estimated Fiscal Year 2014-15 assessable budget.

Table 1
Estimated Fiscal Year 2014-15 Assessable Budget

	FY 14/15 Budget	FY 14/15 Assessable Budget
Personnel Services	$21,618,807	$18,774,080
Operating Expenditures	$11,761,218	$9,929,258
Capital Outlay	$200,000	$172,500
Total Expenditures	**$33,580,025**	**$28,875,838**
Revenues	$476,382	$476,382
Total Net Expenditures before Additional Costs	**$33,103,643**	**$28,399,456**
Total Additional Costs		$1,925,645
Total Assessable Costs		**$30,325,101**

GSG then created a 6 year average budget based on the original 5 year average budget (Fiscal Year 2009-10 through 2013-14) with the addition of the estimated Fiscal Year 2014-15 assessable budget as provided in Table 2.

Table 2
Six- Year Average Assessable Budget (Fiscal Year 2009-10 through 2014-15)

FY 09/10 Assessable Budget	FY 10/11 Assessable Budget	FY 11/12 Assessable Budget	FY 12/13 Assessable Budget	FY 13/14 Assessable Budget	Estimated FY 14/15 Assessable Budget	6 Year Average Assessable Budget
$29,058,003	$27,999,566	$29,565,216	$30,455,098	$31,478,874	$30,325,101	$29,813,643

RESULTS

The current Fiscal Year 2013-14 and anticipated Fiscal Year 2014-15 fire assessment rates are based on the 5 year average assessable budget of $29,711,351.

Table 3 provides a comparison of the original 5 year average assessable budget and the estimated 6 year average assessable budget.

Table 3
Budget Comparison

5 Year Average Assessable Budget	6 Year Average Assessable Budget	Net Increase or Decrease
$29,711,351	$29,813,643	$102,292

Based on the above analysis and the results shown in Table 3, GSG has concluded that the fire assessment rates based on the Fire Assessment Fee Study that was conducted by GSG in 2008-09 are still reasonable, accurate and legally defensible for Fiscal Year 2014-15.

If you would like to further discuss this analysis, or any other related questions, please feel free to contact me at (850) 681-3717 or ctharpe@govserv.com.

Sincerely,

Camille P.Tharpe
Senior Vice President

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.)