

# City of Coral Gables, Florida

## Fire Assessment Memorandum

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# Introduction

Government Services Group, Inc. (GSG) specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The City of Coral Gables (City) has 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 City (Fire Assessment Project). The City has also entered into a professional services agreement with Nabors, Giblin & Nickerson, P.A. (NG&N) to provide legal guidance on the project.

The objective of the Fire Assessment Project was to develop and implement an annual assessment program to fund the City's provision of fire services (Fire Assessment). The annual assessment would be collected using a separate bill in Fiscal Year 2009-10 and transitioning to the property tax bill in Fiscal Year 2010-11. 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 for Fiscal Year 2009-10. However, the City has 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 (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

## OBJECTIVES

The City retained GSG to develop an annual recurring special assessment program that is capable of funding all of the assessable costs associated with providing fire services. The collection of the fire assessment using the property tax bill collection process is described in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment would be collected using the Uniform Method beginning in Fiscal Year 2010-11, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2009-10 assessment program, as well as the subsequent years' programs.

Accordingly, the challenge for the City is to develop a non-ad valorem assessment program which uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the City, develop a fair and reasonable apportionment methodology for such assessable costs and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

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

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

The work effort of this project required the evaluation of data obtained from the City to develop a fire assessment program that focuses upon the 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.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the City 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 2008-09 adopted budget.
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

# Service Description and Assessable Cost Calculations

## APPORTIONMENT METHODOLOGY

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of 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 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.

## SERVICE DELIVERY DESCRIPTION

The City of Coral Gables Fire Rescue Department provides standard fire suppression, advanced life support (ALS), emergency medical rescue services, hazardous materials response, technical rescue, urban search and rescue, emergency response and disaster preparedness, fire prevention and safety education to properties within the City.

The City of Coral Gables is a member of the Dade County Mutual Aid Organization. No monetary compensation is associated with this mutual aid agreement.

The Fire Rescue Department facilities inventory is comprised of three (3) fire rescue stations. Table 1 identifies the Fire Rescue Department's buildings/facilities inventory, as well as the corresponding physical location address for each facility.

**Table 1**  
**Fire Rescue Department Buildings/Facility Inventory**

Station	Address
Station #1	2801 Salzedo Street, Coral Gables, FL 33134
Station #2	525 South Dixie Highway, Coral Gables, FL 33156
Station #3	11901 Old Cutler Road, Coral Gables, FL 33146

Source: City of Coral Gables

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 Coral Gables Fire Rescue Department Organizational Chart**

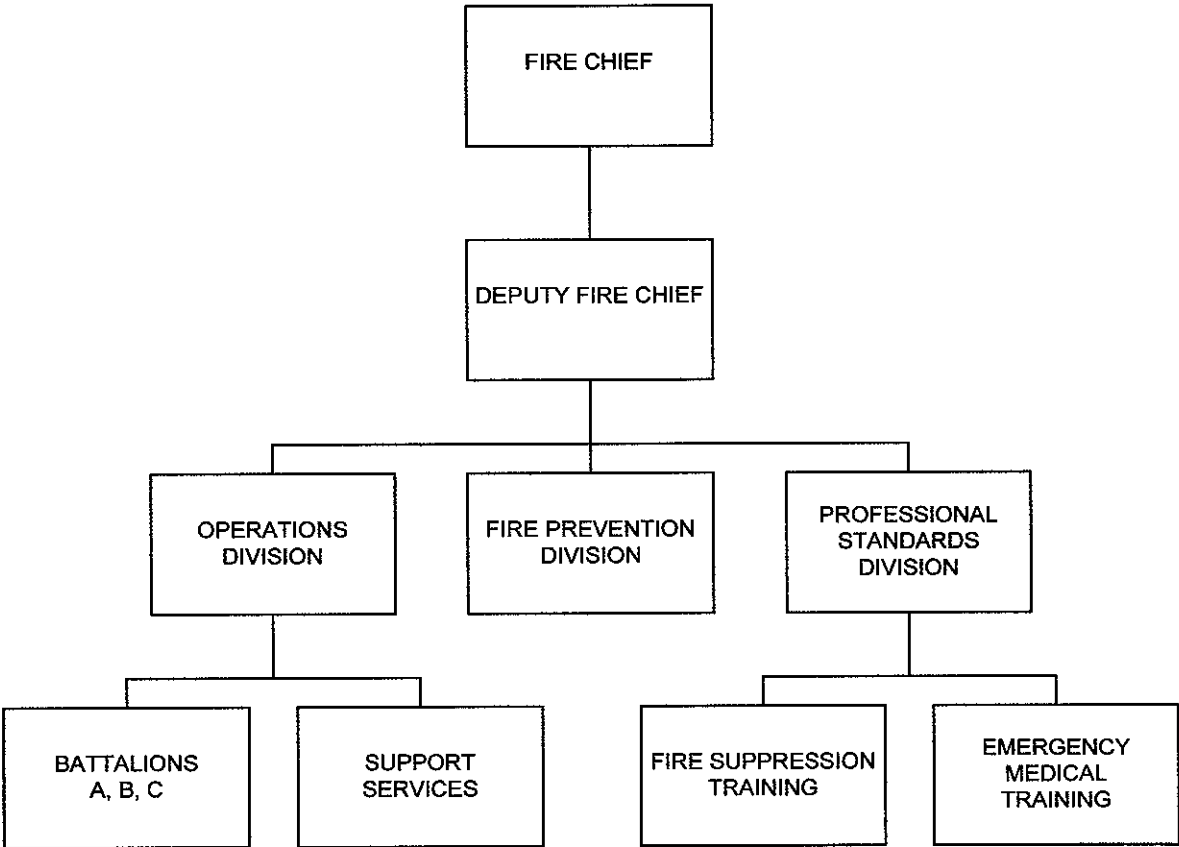




Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Assessment Memorandum.

**Table 3**  
**Fire Rescue Department Apparatus Normal Staffing Requirements**

Apparatus	Typical Staffing
Engine	4 personnel
Rescue	3 personnel
Service Truck/Ladder Truck/BLS	6 personnel
Additional Aerial Companies	4 personnel
Command Unit	1 personnel

Source: City of Coral Gables

Table 4 lists 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**

Apparatus	Fire Flow (GPM)
V-13	N/A
V-18	N/A
V-55	1,500
V-56	N/A
V-59	1,250
V-62	N/A
V-63	N/A
V-64	N/A
V-65	N/A
V-66	N/A
V-67	N/A
V-70	1,250
V-71	1,500
V-72	2,000
V-73	2,000
V-74	2,000
<b>Total Pumping Capacity</b>	<b>11,500</b>

Source: City of Coral Gables

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a non-residential fire. As outlined by Table 4 above, the pumping capacity of the City’s Fire Rescue Department is 11,500 gallons per minute. However, NFPA 1142 Annex G states that the fire flow should not exceed 12,000 GPM or be less than 250 GPM. Therefore, it is reasonable and appropriate to cap the fire flow calculation for the City at 11,500 GPM which corresponds to a cap on non-residential buildings of 713,100 square feet.

Table 5 details the Fire Rescue Department's response protocol.

**Table 5**  
**City of Coral Gables Fire Rescue Minimum Response Protocol**

<b>Call Type</b>	<b>Apparatus</b>
Minor Outdoor Fire	1 Engine
Structure Fire (Commercial)	3 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Structure Fire (Residential)	3 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Investigate Gas Odor/Smell (Outdoor)	1 Engine
Investigate Gas Odor/Smell (Indoors)	2 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Investigate Smoke Odor (Outdoors)	1 Engine
Investigate Smoke Odor (Indoors)	2 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Bomb Threat	Battalion Chief will determine the appropriate response
Explosion	2 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Metro Rail Fire or Derailment	2 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Auto Fire in Unattached Open Area Without a Roof	1 Engine
Auto Fire in Enclosed Area or Attached	2 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Fire Alarm Ringing (Commercial)	2 Engines, 1 Ladder, 1 Service Truck, 1 Battalion Chief
Fire Alarm Ringing (Residential)	2 Engines
Suspicious Package	1 Engine
Weapons of Mass Destruction	2 Engines, 2 Rescues, 1 Ladder, 1 Service Truck, 1 Battalion Chief or, as determined by the Battalion Chief
Auto Accident/Fire with Persons Trapped	1 Engine, 1 Rescue, 1 Service Truck and 1 Battalion Chief
Auto Accident with a Car in the Water	1 Engine, 1 Rescue, 1 Service Truck and 1 Battalion Chief
Auto Accident with Injuries	1 Rescue
Drowning in a Pool	1 Rescue
Drowning in a Lake, Canal, etc.	1 Engine, 1 Rescue, 1 Service Truck, 1 Ladder Truck and 1 Battalion Chief
Elevator Stuck (Occupants Trapped) with Medical Problems	1 Service Truck or 1 ALS Engine
Cardiac Arrest	1 Engine, 1 Rescue
Other Sick or Injured	1 Rescue
Minor Hazardous Materials Leak or Spill	1 Engine
Major Hazardous Materials Leak or Spill	2 Engines, 2 Rescues, 1 Service Truck, 1 Ladder Truck, 1 Battalion Chief, and Mutual Aid Hazardous Materials Unit(s)
Suspicious Package/Letter	1 Engine
Weapons of Mass Destruction	2 Engines, 2 Rescues, 1 Service Truck, 1 Ladder Truck, 1 Battalion Chief, or as determined by the Battalion Chief
Boat Sinking	1 Engine, 1 Service Truck, 1 Battalion Chief
Boat Fire on Land	2 Engines, 2 Rescues, 1 Service Truck, 1 Ladder, 1 Battalion Chief
Boat Fire in Water – Docked	2 Engines, 2 Rescues, 1 Service Truck, 1 Ladder, 1 Battalion Chief
Boat Fire in Water – Not Docked	2 Engines, 2 Rescues, 1 Service Truck, 1 Ladder, 1 Battalion Chief

Source: City of Coral Gables

## DEVELOPMENT OF FACTORS

### FIRE PROTECTION v. EMERGENCY MEDICAL SERVICES

GSG has developed a methodology to address the court decisions<sup>1</sup> that emergency medical services (EMS), above the level of first response, do not provide a special benefit to property. Accordingly, the apportionment methodology utilizes only fire incident report data related to non-EMS calls, and fire protection costs were split from EMS costs based on the following general guidelines.

### DIRECT ALLOCATIONS

To the extent that entire department budget areas could be allocated directly to fire, direct allocations were made. For example, all costs associated with "Fire Hydrant Replacement" were allocated directly to fire. All costs directly related to emergency medical services, such as "Drugs & Medical Supplies" were allocated to EMS and removed entirely.

### ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. The Administrative Factor is used as a proxy for segregating fire and EMS costs for these budgetary line items related to personnel and staffing. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel per shift. As a result, the City has 22 non-EMS personnel and 10 EMS personnel per shift, for a total of 32 combat personnel under normal staffing. This normal staffing yields a 68.75% 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. For example, an Administrative Factor was applied to the expenditures for "Professional Services," "Printed Forms" and "Office Supplies" to determine the fire service costs of these items and remove any costs associated with the provision of EMS services.

### OPERATIONAL FACTOR

Other assessable cost line items may be allocated between fire and EMS based on the Fire Rescue Department's operations and is referred to as the Operational Factor. The Operational Factor is used as a proxy for segregating fire and EMS costs for those budgetary line items related to call volume and

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<sup>1</sup> 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) above the level of first response medical services did not provide a special benefit to property. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

Recently, a group of commercial property owners challenged the City of Boynton Beach's fire rescue assessment program in Error! Main Document Only.Boynton Beach Alliance v. City of Boynton Beach, Case No. CACE 02-01704 (Fla. 15<sup>th</sup> Cir.). The plaintiffs argued that in SMM Properties, Inc. v. City of North Lauderdale, the Florida Supreme Court held that if an integrated fire rescue service that provides both fire and EMS services is funded at any level from a special assessment, it cannot use any of its equipment or personnel for EMS. The trial court, in rejecting the Plaintiff's arguments, held that City of North Lauderdale only stood for the idea that EMS cannot be included in a fire assessment, but that once EMS is removed, the remaining services provided by an integrated fire rescue department may be funded through a special assessment. This case is currently on appeal to the Fourth District Court of Appeal, Case Nos. 4D09-58 and 4D09-1384.

vehicle usage. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, which was applied to certain budget items such as "Central Garage Motor Pool Rent," and "Dispatch."

The call information was obtained from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar year 2008. The City uses the National Fire Incident (NFIRS) system to record its fire rescue incidents. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in NFIRS, "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.

The resulting ratio between non-EMS (i.e. fire) calls and EMS calls was applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For calendar year 2008, the City reported 6,213 total fire rescue incident calls, of which 2,220 were non-EMS (i.e. fire) calls and 3,993 were EMS calls. This information results in a 35.73% non-EMS Operational Factor.

## **ASSESSABLE COST CALCULATIONS**

The fire protection 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 five percent annual increase was applied across all "Operating Expenditures."
- 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 protection services, such as "False Alarm Service Charge," "Fire Inspection" and "Fire Prevention Bureau Permits."
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.
- The line item "Collection Costs" reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.
- The line item "Under Collection" under "Additional Costs" in Fiscal Year 2009-10 reflects a 95% collection of the Fire Protection Assessment to cover a 5% reserve for under collection due to using a separate bill as opposed to the tax bill in Fiscal Year 2009-10.
- The line item "Statutory Discount" under "Additional Costs" in Fiscal Years 2010-11 through 2013-14 reflects a 95% collection of the Fire Protection Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item "Study Reimbursement/Annual Maintenance" under "Additional Costs" is the reimbursement to the City for the costs of conducting the assessment study. These costs are reimbursable through the assessment program.

- The line items “Notice Costs” and “Separate Bill Costs” under “Additional Costs” are the reimbursement to the City for the costs of providing a first-class notice and separate bill to each property within the City for Fiscal Year 2009-10. These costs are reimbursable through the assessment program.

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 \$18,352,308 for Fiscal Year 2009-10.

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

<b>Description</b>	<b>FY 08-09 Adopted Budget</b>	<b>FY 09-10 Pro Forma Budget</b>	<b>FY 09-10 Assessable Budget</b>
<b>Personnel</b>			
Salaries	\$12,213,711	\$12,580,122	\$8,648,834
Part Time Employees	\$53,000	\$54,590	\$37,531
Overtime	\$530,000	\$545,900	\$375,306
Holiday Pay	\$600,000	\$618,000	\$424,875
Incentive Pay	\$207,270	\$213,488	\$146,773
Salary Reimbursement	(\$47,000)	(\$48,410)	(\$33,282)
Employee Benefits	\$8,560,591	\$8,817,409	\$6,061,969
<b>Total Personnel</b>	<b>\$22,117,572</b>	<b>\$22,781,099</b>	<b>\$15,662,006</b>
<b>Operating</b>			
Special Medical Services	\$96,000	\$98,800	\$67,980
Professional Services	\$4,600	\$4,830	\$3,321
Laundry & Sanitation	\$4,800	\$5,040	\$3,465
Central Garage Motor Pool Rent	\$803,173	\$843,332	\$301,335
Central Garage Misc. Charges	\$5,000	\$5,250	\$1,876
Rental Machinery/Equipment	\$13,000	\$13,650	\$9,384
Rental of City's Public Facilities	\$532,347	\$558,964	\$384,288
General Liability Insurance	\$837,304	\$879,169	\$604,429
Office Equipment Maintenance	\$5,000	\$5,250	\$3,609
Repair/Service, Machinery/Equipment	\$38,600	\$40,530	\$27,864
Printed Forms	\$3,000	\$3,150	\$2,166
Printing and Binding	\$7,000	\$7,350	\$5,053
Taxes Paid	\$3,830	\$4,022	\$2,765
Miscellaneous Expense	\$5,000	\$5,250	\$3,609
Office Supplies	\$18,300	\$19,215	\$13,210
Chemicals/Photo	\$3,240	\$3,402	\$2,339
Drugs & Medical Supplies	\$100,000	\$105,000	\$0
Cleaning/Sanitation Supplies	\$10,500	\$11,025	\$7,580
Hurricane Supplies	\$5,000	\$5,250	\$3,609
Household/Institutional Supplies	\$6,775	\$7,114	\$4,891
Protective Clothing	\$68,646	\$72,078	\$49,554
Building Materials/Supplies	\$4,000	\$4,200	\$2,888
Uniform Allowances	\$149,400	\$156,870	\$107,848
Small Tools/Minor Equipment	\$54,395	\$57,115	\$39,266
Operating Equipment Repair/Parts	\$19,200	\$20,160	\$13,860

<b>Description</b>	<b>FY 08-09 Adopted Budget</b>	<b>FY 09-10 Pro Forma Budget</b>	<b>FY 09-10 Assessable Budget</b>
Oils and Lubricants	\$1,000	\$1,050	\$375
Dues, Subscriptions, Memberships	\$4,947	\$5,194	\$3,571
Employee Training	\$94,770	\$99,509	\$68,412
Fire Hydrant Replacement	\$15,000	\$15,750	\$15,750
Dispatch (Police Department)	\$732,824	\$769,465	\$274,942
<b>Total Operating</b>	<b>\$3,646,651</b>	<b>\$3,827,064</b>	<b>\$2,029,240</b>
<b>Capital</b>			
Operating Equipment Replacements	\$33,800	\$35,490	\$24,399
Operating Equipment Additions	\$16,800	\$17,640	\$12,128
<b>Total Capital</b>	<b>\$50,600</b>	<b>\$53,130</b>	<b>\$36,527</b>
<b>Revenue</b>			
False Alarm Service Charge	\$4,200	\$4,200	\$4,200
Fire Inspection	\$65,000	\$65,000	\$65,000
Fire Prevention Bureau Permits	\$310,000	\$310,000	\$310,000
<b>Total Revenue</b>	<b>\$379,200</b>	<b>\$379,200</b>	<b>\$379,200</b>
<b>Total Net Expenditures</b>	<b>\$25,435,623</b>	<b>\$26,282,093</b>	<b>\$17,348,572</b>
<b>Additional Costs</b>			
Under Collection @ 5%			\$917,616
Study Reimbursement/Annual Maintenance			\$40,270
Notice Costs (17,500 @ \$1.31)			\$22,925
Separate Bill Costs (17,500 @ \$1.31)			\$22,925
<b>Total Additional Costs</b>			<b>\$1,003,736</b>
<b>Total Assessable Costs</b>			<b>\$18,352,308</b>

Table 7 shows the calculation of the full cost of the Fire Protection Assessment Program for Fiscal Year 2010-11 through Fiscal Year 2013-14 Fire Protection Assessment Program cost.

**Table 7**  
**Fire Protection Assessable Cost Calculations Proforma (FY 2009-10 thru FY 2013-14)**

<b>Description</b>	<b>FY 10-11 Assessable Budget</b>	<b>FY 11-12 Assessable Budget</b>	<b>FY 12-13 Assessable Budget</b>	<b>FY 13-14 Assessable Budget</b>
Total Personnel	\$16,131,866	\$16,615,822	\$17,114,296	\$17,627,725
Total Operating	\$2,129,342	\$2,234,409	\$2,344,687	\$2,460,435
Total Capital	\$38,353	\$40,271	\$42,284	\$44,399
<b>Total Expenditures</b>	<b>\$18,299,561</b>	<b>\$18,890,501</b>	<b>\$19,501,268</b>	<b>\$20,132,559</b>
<b>Less Total Revenues</b>	<b>(\$379,200)</b>	<b>(\$379,200)</b>	<b>(\$379,200)</b>	<b>(\$379,200)</b>
<b>Total Net Expenditures before Additional Costs</b>	<b>\$17,920,361</b>	<b>\$18,511,301</b>	<b>\$19,122,068</b>	<b>\$19,753,359</b>
<b>Additional Costs</b>				
Collection Costs @ 2% (tax collector)	\$385,818	\$398,526	\$411,661	\$425,237
Statutory Discount @ 5% (4% early payment / 1% non-collection)	\$964,543	\$996,314	\$1,029,151	\$1,063,092

Study Reimbursement/Annual Maintenance	\$20,135	\$20,135	\$20,135	\$20,135
<b>Total Additional Costs</b>	<b>\$1,370,496</b>	<b>\$1,414,975</b>	<b>\$1,460,947</b>	<b>\$1,508,464</b>
<b>Total Assessable Costs</b>	<b>\$19,290,857</b>	<b>\$19,926,276</b>	<b>\$20,583,015</b>	<b>\$21,261,823</b>

# 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 by City Fire Rescue Department vehicles in calendar year 2008.

The City uses the National Fire Incident Reporting System (NFIRS) to record its fire rescue incidents. The NFIRS 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 NFIRS, "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 Miami-Dade County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire rescue incident reports.

GSG analyzed the calendar year 2008 fire rescue incident data from the NFIRS. The City fire rescue incident data from calendar year 2008 represent 6,213 fire rescue incidents.

Of the 6,213 fire rescue incidents, there were 3,993 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 3,993 EMS type incidents were not included in the analysis.

Of the 2,220 remaining fire type incidents, 1,810 were calls to specific property uses. Accordingly, 410 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 410 incidents. The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Using the fixed property use codes, the remaining 1,810 fire-type incidents corresponding to specific properties were assigned to the following property use categories: single family residential, multi-family residential, commercial, hotel/motel, industrial/warehouse, institutional, educational, agricultural land and vacant land.

Once the initial assignment of the remaining 1,810 fire-type incidents were analyzed, incidents to similar types of property categories were aggregated where deemed appropriate. The multi-family calls and property uses were combined with the single-family calls and property uses and aggregated into a "residential" category. The hotel/motel calls and property uses were combined with the commercial calls and property uses and aggregated into the "commercial" category. The agricultural land calls and property uses were combined with the vacant land calls and property uses and aggregated into the "land" category.

In an urbanized area like the City, 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 8 incidents to the land property use category were removed.



Using the fixed property use codes, the remaining 1,802 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, institutional and educational.

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 2008)**

Category	Number of Fire Incidents	Percentage of Total Incidents
Residential	838	46.50%
Commercial	776	43.06%
Industrial/Warehouse	10	0.55%
Institutional	74	4.11%
Educational	104	5.77%
<b>Total</b>	<b>1,802</b>	<b>100%</b>

Source: City of Coral Gables Fire Rescue Department (2009).

## PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the City of Coral Gables Property Appraiser's office to develop the assessment roll. Each building within the City 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 City of Coral Gables Property Appraiser or verification of use obtained through field research. A list of County Land Use Codes (CLUC) and their assignment to a property use category by GSG is provided in Appendix C.

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

The Non-Residential Property Use Categories include commercial, industrial/warehouse, institutional and educational property uses. For parcels within the Non-Residential Property Use Categories, 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.

# Computation of Fire Protection Assessments

This section of the Memorandum includes the preliminary assessment rates as calculated within this Assessment Memorandum. The City fire protection assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2009-10.

## **SPECIAL BENEFIT ASSUMPTIONS**

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

- Fire protection 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 protection 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 protection program and (iv) containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger the structures on improved parcels.
- The availability and provision of comprehensive fire protection 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 recommended assessment apportionment methodology for fire protection services based on: (i) the fire protection 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 protection incident data.

## **COST APPORTIONMENT**

The Fiscal Year 2009-10 assessable costs calculation, based upon the Five-Year Average Assessable Budget, was apportioned among property use categories based upon the historical demand for fire protection services reflected by the fire incident data for calendar year 2008. This apportionment is illustrated in Table 9.

**Table 9**  
**Cost Apportionment**

Category	Number of Incidents	Percentage of Calls	Assessable Costs
Residential	838	46.50%	\$8,534,536
Commercial	776	43.06%	\$7,903,103
Industrial/Warehouse	10	0.55%	\$101,844
Institutional	74	4.11%	\$753,646
Educational	104	5.77%	\$1,059,179
<b>Total</b>	<b>1,802</b>	<b>100%</b>	<b>\$18,352,308</b>

## 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 10.

**Table 10**  
**Parcel Apportionment within Property Use Categories**

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

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 AND THE ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use category are fair and reasonable.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessable costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical fire call data.
- The initial response to both single family and multi-family residential property structure fires is the same; therefore, it is fair and reasonable to use a consistent residential dwelling unit across the Residential Property Use category.

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

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

Table 11 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table 11**  
**Fire Services Assessment Parcel Apportionment (Residential Property Use Category)**

Property Use Category	Number of Dwelling Units
Residential	19,949

Source: Miami-Dade County Property Appraiser (2008).

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use categories include commercial, industrial/warehouse, institutional and educational property uses. The capacity to handle fires and other emergencies in the Non-Residential Property Use categories is governed by the following:

- 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; (iii) the demand for fire services availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels and (iv) the classification of buildings within square footage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire services.
- The City's initial full alarm assignment provides for the establishment of an effective fire flow of 300 GPM. It is fair and reasonable to use the City's operational standards and practices as provided in NFPA 1710 (2007 Edition), the Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations and Special Operations to the Public by Career Fire Departments and the associated fire flow guidelines for determining resource allocation for fire fighting purposes as provided in NFPA 1142 (2007 Edition) Annex G, Standard on Water Supplies for Suburban and Rural Fire Fighting, to determine the appropriate square footage tiers for each property use category because these standards contain the best practices in the fire fighting industry and are the most comprehensive, accurate and reliable information with regard to determining the potential resource requirements depending on building size.
- It is fair and reasonable to use NFPA 1142 (2007 Edition) Annex G, Standard on Water Supplies for Suburban and Rural Fire Fighting for Occupancy Hazard Class 7 for determining the non-residential

property use categories square footage tiers because Hazard Class 7 is the predominant classification in the District.

- The greater the size of a building, the greater the potential for a large fire and the greater the amount of fire fighting resources that must be available to protect that building. Therefore, it is fair and reasonable to use building square footage as one factor in apportioning costs among benefited parcels.

The Non-Residential Property Use Classifications include Commercial, Industrial/Warehouse, Institutional and Educational. The following describes the Non-Residential Property parcel apportionment calculation and classification for the Commercial, Industrial/Warehouse, Institutional and Educational 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 components:

- Non-residential buildings with square footage of non-residential improvements were assigned an improvement area in tier ranges per building. Appendix D includes a list of tier ranges and the corresponding assigned areas.
- For commercial condominium parcels, the area of each condominium within each building and building use will be aggregated and assigned a tier. Multiply the building's charge in each property use category by each parcel's (Condo Unit) percentage of the total square feet of the building to determine the charge for the parcel.

Table 12 illustrates the assignment of buildings within improvement area tier ranges under this apportionment methodology for the Commercial, Industrial/Warehouse, Institutional and Educational categories.

**Table 12**  
**Fire Services Assessment Parcel Apportionment (Non-Residential Property Use Categories)**

Tier Range	Number of Commercial Buildings	Number of Industrial/Warehouse Buildings	Number of Institutional Buildings	Number of Educational Buildings
100 - 1,999	475	15	60	46
2,000 - 4,499	313	11	24	21
4,500 - 7,999	190	2	18	34
8,000 - 12,399	73	3	16	30
12,400 - 17,799	42	3	6	18
17,800 - 24,199	16	2	8	20
24,200 - 31,699	17	0	3	8
31,700 - 39,999	19	1	5	9
40,000 - 49,399	14	0	1	6
49,400 - 59,799	13	0	4	4
59,800 - 71,199	7	2	0	5
71,200 - 83,499	1	2	0	3
83,500 - 96,799	4	1	1	4

<b>Tier Range</b>	<b>Number of Commercial Buildings</b>	<b>Number of Industrial/ Warehouse Buildings</b>	<b>Number of Institutional Buildings</b>	<b>Number of Educational Buildings</b>
96,800 - 111,199	1	2	0	2
111,200 - 126,499	1	0	1	3
126,500 - 142,799	1	0	0	1
142,800 - 159,999	2	2	0	0
160,000 - 178,299	2	1	0	4
178,300 - 197,599	2	0	1	2
197,600 - 217,799	1	0	0	3
217,800 - 239,099	2	1	0	0
239,100 - 261,299	2	0	0	1
261,300 - 284,499	1	0	1	0
284,500 - 308,699	2	0	0	0
308,700 - 333,899	3	0	0	0
333,900 - 359,999	3	0	0	0
360,000 - 387,199	0	0	0	0
387,200 - 415,399	0	0	0	1
415,400 - 444,499	1	0	0	0
444,500 - 474,599	1	0	0	0
474,600 - 505,699	2	0	0	0
505,700 - 537,799	0	0	0	0
537,800 - 570,899	1	0	0	0
570,900 - 604,999	1	0	0	0
605,000 - 639,999	0	0	0	0
640,000 - 676,099	0	0	0	0
676,100 - 713,099	2	0	0	0
713,100 - Unlimited	0	0	0	0

Source: Miami-Dade County Property Appraiser (2008)

## **FIRE ASSESSMENT RATES**

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

Table 13 illustrates the preliminary assessment rates after application of the assessment methodology based on 10.5% funding of the total assessable costs for Fiscal Year 2009-10 based upon the Proforma Fiscal Year 2009-10 assessable budget.

**Table 13**  
**Preliminary Fire Protection Assessment Rates (Funding Generates \$1,926,992 Gross Revenues)**

Residential Property Use Category		Rate Per Dwelling Unit			
Residential		\$50			
Non-Residential Property Use Categories	Building Classification (In square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Educational
	100 - 1,999	\$59	\$9	\$54	\$22
	2,000 - 4,499	\$117	\$18	\$108	\$44
	4,500 - 7,999	\$263	\$39	\$242	\$98
	8,000 - 12,399	\$467	\$70	\$430	\$174
	12,400 - 17,799	\$723	\$107	\$667	\$270
	17,800 - 24,199	\$1,038	\$154	\$957	\$387
	24,200 - 31,699	\$1,411	\$209	\$1,300	\$526
	31,700 - 39,999	\$1,848	\$274	\$1,703	\$689
	40,000 - 49,399	\$2,332	\$346	\$2,149	\$869
	49,400 - 59,799	\$2,879	\$427	\$2,654	\$1,073
	59,800 - 71,199	\$3,485	\$517	\$3,213	\$1,299
	71,200 - 83,499	\$4,150	\$615	\$3,825	\$1,546
	83,500 - 96,799	\$4,867	\$721	\$4,486	\$1,813
	96,800 - 111,199	\$5,642	\$836	\$5,200	\$2,102
	111,200 - 126,499	\$6,481	\$960	\$5,974	\$2,414
	126,500 - 142,799	\$7,373	\$1,092	\$6,796	\$2,746
	142,800 - 159,999	\$8,322	\$1,233	\$7,671	\$3,100
	160,000 - 178,299	\$9,325	\$1,381	\$8,595	\$3,474
	178,300 - 197,599	\$10,391	\$1,539	\$9,578	\$3,871
	197,600 - 217,799	\$11,516	\$1,706	\$10,615	\$4,290
	217,800 - 239,099	\$12,693	\$1,880	\$11,700	\$4,728
	239,100 - 261,299	\$13,935	\$2,064	\$12,844	\$5,191
	261,300 - 284,499	\$15,228	\$2,255	\$14,037	\$5,673
	284,500 - 308,699	\$16,580	\$2,455	\$15,283	\$6,176
	308,700 - 333,899	\$17,991	\$2,664	\$16,583	\$6,701
	333,900 - 359,999	\$19,459	\$2,882	\$17,937	\$7,248
	360,000 - 387,199	\$20,980	\$3,107	\$19,339	\$7,815
	387,200 - 415,399	\$22,565	\$3,342	\$20,800	\$8,405
	415,400 - 444,499	\$24,209	\$3,585	\$22,315	\$9,018
	444,500 - 474,599	\$25,905	\$3,836	\$23,878	\$9,649
	474,600 - 505,699	\$27,659	\$4,096	\$25,495	\$10,303
	505,700 - 537,799	\$29,471	\$4,364	\$27,166	\$10,978
	537,800 - 570,899	\$31,342	\$4,641	\$28,890	\$11,674
	570,900 - 604,999	\$33,271	\$4,927	\$30,668	\$12,393
	605,000 - 639,999	\$35,258	\$5,221	\$32,500	\$13,133
	640,000 - 676,099	\$37,298	\$5,523	\$34,380	\$13,893
	676,100 - 713,099	\$39,402	\$5,834	\$36,319	\$14,677
	713,100 - Unlimited	\$41,558	\$6,154	\$38,307	\$15,480

\*Estimated Gross Revenue: \$1,926,992; Estimated Exempt Buy-down: \$57,730; Estimated Net Revenue: \$1,869,262.

## 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's general funds.

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's general fund. Funding for fire services 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 services assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for fire services assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire services assessment.

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and Federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does



provide that a housing authority may agree with a local government to make payments in lieu of taxes; but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a City's fire services assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally-owned property from the fire services assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire services to governmentally-owned properties.

Table 14 summarizes the estimated impact for Fiscal Year 2009-10 of providing a 100% exemption for institutional building uses on wholly tax-exempt parcels and a 100% exemption for government property, based on 10.50% funding of the total assessable costs for Fiscal Year 2009-10 based upon the Proforma Fiscal Year 2009-10 assessable budget.

**Table 14**  
**Estimated Impact of Exemptions (FY 2009-10) (10.50% Funding)**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$1,926,992
Estimated Buy-down for Governmental Properties	\$45,388
Estimated Buy-down for Institutional Tax-Exempt Properties	\$12,343
<b>Estimated Revenue Generated</b>	<b>\$1,869,262</b>

## **OUTSTANDING ISSUES**

### **EXEMPTION OF INSTITUTIONAL, TAX-EXEMPT PARCELS (NON-GOVERNMENTAL)**

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

### **EXEMPTION OF GOVERNMENTAL PARCELS**

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

## 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. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget. However, there is a current legal challenge to this treatment of non-specific calls pending. In McConaghey v. City of Pembroke Pines, Case No. CACE 07-023975 (Fla. 17th Cir.), the plaintiff in this case brought a challenge to the City's fire rescue assessment program alleging that the City's use of special assessments to fund 100% of the fire department's budget was invalid on two bases. The plaintiff alleged that the allocation of expenses between fire services and rescue services was arbitrary and that the City is prohibited from allocating the cost of non-specific calls (i.e. fire calls that cannot be tied to a fixed property use) to the fire services budget. This case is still pending before the 17<sup>th</sup> Circuit Court.

## COMMERCIAL CONDOMINIUMS

For those commercial condominium properties that were coded by the Property Appraiser as having mixed uses (such as industrial, warehouse or institutional uses) in addition to a commercial use, fieldwork was conducted and a determination was made on an individual basis in regards to each parcel. Each property use was assigned a tier based upon the square footage of the building use, and the charge was divided among the parcels in each category.

## VERIFICATION OF DATABASE ON REAL PROPERTY ASSESSMENT ROLL

A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of all property within the County and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus upon property use, size of improvements and other characteristics for all property categories including governmental and tax-exempt properties. GSG used a majority of the information for the development of the assessment rates from the ad valorem tax roll. The City, however, should conduct further verification of the data for some parcels of property, especially governmental and tax-exempt properties, which may result in modifications to the preliminary assessment rates provided within this Fire Assessment Memorandum.

# Implementation

## **FISCAL YEAR 2009-10**

The following section describes all of the steps required to implement and collect the Fire Services Assessment on a separate bill for Fiscal Year 2009-10 and transition to the ad valorem tax bill in Fiscal Year 2010-11 and thereafter. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the City to comply with those expected to be prescribed by the City's proposed home rule ordinance authorizing the imposition of the annual Fire Services Assessments.

To impose a recurring annual Fire Service Assessment, using a separate bill or the tax bill collection method, a home rule ordinance that outlines the procedural steps and notifications is required. The City had the first reading of the home rule ordinance on July 29, 2009. The second reading/adoption of the home rule ordinance is scheduled for August 25, 2009.

Pursuant to the Home Rule Ordinance, an initial assessment resolution to be adopted by the City will be required. Such initial assessment resolution should, among other things, briefly describe the Fire Services Assessment Program, the method of apportionment, set a public hearing date for final consideration and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

In order to impose the assessment for Fiscal Year 2009-10, the Fire Services Assessment roll must be adopted at a public hearing. At least 20 days prior to the public hearing, the City must publish a notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first-class United States mail to the owners of property subject to the assessment.

At the public hearing, the City will adopt a final assessment resolution which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll and direct and authorize the method of collection.

Once the final assessment resolution is adopted, the City will send separate bills to all affected property owners and provide a time period for payment.

## **FISCAL YEAR 2010-11**

To transition from using a separate bill to collect the Fire Services Assessment to the tax bill collection method for Fiscal Year 2010-11, the City will be required to follow the statutory deadlines provided in section 197.3632, Florida Statutes.

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (Uniform Method). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process begins with the passage of a resolution of intent prior to January 1, 2010 or, if the property appraiser, tax collector and local government agree, March 1, 2010. The adoption of a resolution of intent does not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method.

The City must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the City must

send a copy of it to the property appraiser, the tax collector and the Florida Department of Revenue by January 10, 2010 or, if the property appraiser, tax collector and local government agree, March 10, 2010.

In the first six months of 2010, the City will need to update the Fiscal Year 2009-10 Fire Services Assessment program for Fiscal Year 2010-11. This will not require that a complete new study be performed, but both the assessment revenue requirements (budget) and the ad valorem tax roll data will need to be updated. In addition, any unpaid or delinquent amounts should be identified by parcel number as these amounts may be included in the Fiscal Year 2010-11 assessment amount.

Under section 197.3632, Florida Statutes, property appraisers must annually provide certain information to local governments by June 1 to assist the local government in the preparation of special assessment rolls to be collected under the Uniform Method.

Pursuant to the Home Rule Ordinance, the City will be required to adopt a preliminary assessment resolution for Fiscal Year 2010-11. The preliminary assessment resolution will mirror the initial assessment resolution from Fiscal Year 2009-10 and should, among other things, briefly describe the Fire Services Assessment program, the method of apportionment, set a public hearing date for final consideration and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

Statutory requirements to use the tax bill collection method provide that a service assessment roll must be adopted at a public hearing between January 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first-class United States mail to the owners of property subject to the assessment. The mailed notice can either be a separate notice much like the notice sent in August 2009, or the City may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective Fire Services Assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser. Should the City obtain the permission of the Miami-Dade County Property Appraiser, notification of the assessment amounts for Fiscal Year 2010-11 may be accomplished using the TRIM notice. If the City expects to employ the use of the TRIM notice, it is imperative to begin coordinating with the property appraiser early in the calendar year if it expects to use the TRIM notice.

After the scheduled public hearing, the City will adopt a final assessment resolution which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll and direct and authorize the method of collection.

Once the final assessment resolution is adopted and the roll certified on September 15 to the Miami-Dade County Tax Collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the City to the Miami-Dade County Tax Collector.

Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes result in the issuance of a tax certificate and may result in the sale of a tax deed.

Outlined in Table 15 is a critical events schedule identifying specific dates for significant events for the City to implement the proposed assessment program for Fiscal Year 2009-10.

**Table 15**  
**Critical Events Schedule**

<b>Event</b>	<b>Date</b>
City reads Ordinance (1st Reading) at Public Hearing (Special Meeting)	July 29, 2009
City advertises Public Hearing to Adopt Ordinance	By August 14, 2009
City adopts Ordinance (2nd Reading) at Public Hearing	August 25, 2009
City adopts Initial Assessment Resolution	August 25, 2009
City advertises Public Hearing to adopt Final Assessment Resolution	September 1, 2009
GSG mails Notices to Affected Property Owners	September 1, 2009
Public Hearing to adopt Final Assessment Resolution	September 22, 2009
Send Separate Bills	October - November, 2009

# Appendix A

## SITUATION FOUND CODES AND DESCRIPTIONS

<b>Code</b>	<b>Description</b>	<b>Type</b>
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
140	Natural vegetation fire	Non-EMS
141	Forest, woods or wildland fire	Non-EMS
143	Grass fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
152	Garbage dump or sanitary landfill fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
160	Special outside fire, other	Non-EMS
162	Outside equipment fire	Non-EMS
240	Explosion (no fire), other	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
300	Rescue, EMS call, other	EMS
311	Medical assist, assist EMS crew	EMS
322	Vehicle accident with injuries	EMS
331	Lock-in (if lock out, use 511)	EMS
351	Extrication of victim(s) from building/structure	EMS
353	Removal of victim(s) from stalled elevator	EMS
357	Extrication of victim(s) from machinery	EMS
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	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
420	Toxic condition, other	Non-EMS
421	Chemical hazard ( no spill or leak )	Non-EMS
422	Chemical spill or leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
500	Service call, other	Non-EMS
510	Person in distress, other	EMS
511	Lock-out	EMS
520	Water problem, other	EMS
521	Water evacuation	EMS
522	Water or steam leak	EMS

<b>Code</b>	<b>Description</b>	<b>Type</b>
531	Smoke or odor removal	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
552	Police matter	Non-EMS
553	Public service	Non-EMS
554	Assist invalid	Non-EMS
555	Defective elevator	Non-EMS
561	Unauthorized burning	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
611A	Dispatched and cancelled on scene	Non-EMS
611S	Dispatched and cancelled at the station	Non-EMS
621	Wrong location	Non-EMS
622	No incident found upon arrival	Non-EMS
631	Authorized controlled burning	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
700	False alarm or false call, other	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS
742	Extinguishing system activation	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
814	Lightning strike (no fire)	Non-EMS
900	Special type of incident, other, Dumpster fire	Non-EMS
911	Citizen complaint	Non-EMS



# Appendix B

## FIXED PROPERTY USE CODES AND DESCRIPTIONS

<b>Code</b>	<b>Description</b>	<b>Category</b>
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	EDUCATIONAL
210	SCHOOLS NON-ADULT OTHER	EDUCATIONAL
211	PRE-SCHOOL	EDUCATIONAL
213	ELEMENTARY SCHOOL	EDUCATIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	EDUCATIONAL
240	UNKNOWN COLLEGES/UNIVERSITIES	EDUCATIONAL
241	COLLEGE/UNIVERSITY	EDUCATIONAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL

<b>Code</b>	<b>Description</b>	<b>Category</b>
460	DORMITORIES OTHER	EDUCATIONAL
462	FRATERNITY, SORORITY HOUSE	EDUCATIONAL
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
599	BUSINESS OFFICES	COMMERCIAL
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
919D	Dumpster fire Trash container	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
939	OUTDOOR PROPERTIES NOT CLASS ABOVE	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC

<b>Code</b>	<b>Description</b>	<b>Category</b>
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

# Appendix C

COUNTY LAND USE CODES (CLUC)

Code	Description	Category
0001	RESIDENTIAL - SINGLE FAMILY	RESIDENTIAL
0002	DUPLEX	RESIDENTIAL
0003	MULTIFAMILY 3 OR MORE UNITS	RESIDENTIAL
0004	RESIDENTIAL - TOTAL VALUE	RESIDENTIAL
0005	CLUSTER HOME	RESIDENTIAL
0006	MOBILE HOME	RESIDENTIAL
0007	CONDOMINIUM - RESIDENTIAL	RESIDENTIAL
0008	COOPERATIVE - RESIDENTIAL	RESIDENTIAL
0009	MIXED USE - RESIDENTIAL	FIELDWORK REQUIRED
0010	TOWNHOUSE	RESIDENTIAL
0011	RETAIL	COMMERCIAL
0012	REPAIRS - NON AUTOMOTIVE	COMMERCIAL
0013	OFFICE BUILDING	COMMERCIAL
0014	WHOLESALE OUTLET	COMMERCIAL
0015	ENTERTAINMENT	COMMERCIAL
0016	LEASEHOLD INTEREST	FIELDWORK REQUIRED
0017	COMMERCIAL - TOTAL VALUE	FIELDWORK REQUIRED
0018	CONDOMINIUM - COMMERCIAL	FIELDWORK REQUIRED
0019	AUTO/MARINE	COMMERCIAL
0020	DOCK - TOTAL VALUE	NOT USED
0021	HOTEL	HOTEL/MOTEL
0022	MOTEL	HOTEL/MOTEL
0023	CONDOMINIUM - TIMESHARING	RESIDENTIAL
0024	CAMPSITE	COMMERCIAL
0025	ENTERPRISE ZONE TOTAL VALUE	NOT USED
0026	SERVICE STATION - AUTOMOTIV	COMMERCIAL
0029	MIXED USE - COMMERCIAL	FIELDWORK REQUIRED
0031	MINERAL PROCESSING	INDUSTRIAL/WAREHOUSE
0032	LIGHT MFG & FOOD PROCESSING	INDUSTRIAL/WAREHOUSE
0034	CANNERIES - BOTTLER	INDUSTRIAL/WAREHOUSE
0036	HEAVY IND OR LUMBER YARD	INDUSTRIAL/WAREHOUSE
0037	WAREHOUSE OR STORAGE	INDUSTRIAL/WAREHOUSE
0039	MIXED USE - INDUSTRIAL	FIELDWORK REQUIRED
0040	MUNICIPAL	INSTITUTIONAL
0041	EDUCATIONAL - PRIVATE	EDUCATIONAL
0042	CLUB OR HALL - PRIVATE	INSTITUTIONAL
0043	HEALTH CARE	INSTITUTIONAL
0044	RELIGIOUS	INSTITUTIONAL
0045	PUBLIC ADMINISTRATION	INSTITUTIONAL
0046	PENAL INSTITUTION	INSTITUTIONAL
0047	DADE COUNTY	INSTITUTIONAL
0048	BOARD OF PUBLIC INSTRUCTION	EDUCATIONAL
0049	MIXED USE - GOVERNMENTAL	FIELDWORK REQUIRED
0050	CULTURAL - LITERARY	INSTITUTIONAL
0051	PRIVATE PARK	NOT USED
0052	PLAYGROUND	NOT USED

Code	Description	Category
0053	GOLF COURSE	COMMERCIAL
0054	CEMETERY	NOT USED
0055	BENEVOLENT	INSTITUTIONAL
0056	SCIENTIFIC	INDUSTRIAL/WAREHOUSE
0057	PARSONAGE	RESIDENTIAL
0058	YMCA - YWCA	INSTITUTIONAL
0059	MIXED USE - INSTITUTIONAL	FIELDWORK REQUIRED
0061	AIRPORT/TERMINAL OR MARINA	COMMERCIAL
0062	RAILROAD & METRORAIL	INSTITUTIONAL
0063	UTILITY	INDUSTRIAL/WAREHOUSE
0064	RIGHT-OF-WAY	NOT USED
0065	PARKING LOT	NOT USED
0066	EXTRA FEA OTHER THAN PARKIN	NOT USED
0069	MIXED USE - MISCELLANEOUS	FIELDWORK REQUIRED
0071	GROVE OR ORCHARD	NOT USED
0079	MIXED USE - AGRICULTURAL	FIELDWORK REQUIRED
0080	VACANT LAND - GOVERNMENTAL	NOT USED
0081	VACANT LAND	NOT USED
0082	GLADE	NOT USED
0083	MARSH OR SWAMP	NOT USED
0084	RECREATIONAL OR ENDANGERED	NOT USED
0085	SO FLORIDA WATER MGMT DIST	FIELDWORK REQUIRED
0086	TRUSTEE II FUND	FIELDWORK REQUIRED
0088	O/G/M RIGHTS	NOT USED
0089	BACK ASSESSMENT	NOT USED
0090	LAND AVAILABLE FOR TAXES	NOT USED
0091	RIVER	NOT USED
0092	LAKE	NOT USED
0093	SUBMERGED LAND	NOT USED
0096	OFFICE USE ONLY	NOT USED
0098	FEDERAL	INSTITUTIONAL
0099	STATE OF FLORIDA	INSTITUTIONAL
ACLF	GSG - ADULT CARE/ASST LIVING	INSTITUTIONAL
COMM	GSG - MISC COMMERCIAL USE	COMMERCIAL
INDU	GSG - INDUSTRIAL/WHSE CONDO	INDUSTRIAL/WAREHOUSE
INST	GSG - MISC INSTITUTIONAL	INSTITUTIONAL
MISC	GSG - NON-RESIDENTIAL/MISC	NOT USED
PARK	GSG - COMM PARKING GARAGE	INDUSTRIAL/WAREHOUSE

# Appendix D

## TIER RANGES AND CORRESPONDING AREA ASSIGNMENTS



<b>Tier Range</b>	<b>Assigned Area</b>
100 - 1,999	1,000
2,000 - 4,499	2,000
4,500 - 7,999	4,500
8,000 - 12,399	8,000
12,400 - 17,799	12,400
17,800 - 24,199	17,800
24,200 - 31,699	24,200
31,700 - 39,999	31,700
40,000 - 49,399	40,000
49,400 - 59,799	49,400
59,800 - 71,199	59,800
71,200 - 83,499	71,200
83,500 - 96,799	83,500
96,800 - 111,199	96,800
111,200 - 126,499	111,200
126,500 - 142,799	126,500
142,800 - 159,999	142,800
160,000 - 178,299	160,000
178,300 - 197,599	178,300
197,600 - 217,799	197,600
217,800 - 239,099	217,800
239,100 - 261,299	239,100
261,300 - 284,499	261,300
284,500 - 308,699	284,500
308,700 - 333,899	308,700
333,900 - 359,999	333,900
360,000 - 387,199	360,000
387,200 - 415,399	387,200
415,400 - 444,499	415,400
444,500 - 474,599	444,500
474,600 - 505,699	474,600
505,700 - 537,799	505,700
537,800 - 570,899	537,800
570,900 - 604,999	570,900
605,000 - 639,999	605,000
640,000 - 676,099	640,000
676,100 - 713,099	676,100
713,100 - Unlimited	713,100