

# City of Gainesville, Florida

## Fire Services Assessment Memorandum

MAY 2008

**Presented by:**  
Government Services Group, Inc.  
1500 Mahan Drive, Suite 250  
Tallahassee, Florida 32308  
(850) 681-3717  
(850) 224-7206 Fax

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# Assessment Memorandum

## 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 Gainesville (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 incorporated areas of the City (Fire Assessment 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 will be collected by using the property tax bill beginning in November 2008. 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 2008-09. 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. Currently, fire services provided within the City are primarily funded by the General Fund.

## OBJECTIVES

The City retained GSG to develop an annual recurring special assessment program so that it is capable of funding all of the assessable costs associated with providing fire services. The annual assessment will be collected by using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2008-09 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 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, Alachua County, and from the State Fire Marshal's database to develop a fire assessment program that focuses on the proposed five-year average (Fiscal Years 08-09 through 12-13) 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 2008-09 based on the proposed five-year average (Fiscal Years 08-09 thru 12-13) assessable cost calculations.
- 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 calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

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 service 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 to the State Fire Marshal's office.

## SERVICE DELIVERY DESCRIPTION

The City of Gainesville's Fire Rescue Department is an all hazards emergency and non-emergency service provider. This organization provides fire suppression, emergency medical services (EMS at an advanced life support (ALS) level), hazmat response, state disaster mutual aid response, fire prevention inspections and life safety education. The City of Gainesville has provided high quality services for over 100 years and currently enjoys an Insurance Services Office (ISO) Class 3 rating, with the goal of attaining a Class 1 rating in the future. The fire service is also evaluated against the National Fire Protection Association (NFPA) Standards which outline performance standards to measure a department's ability to provide timely fire protection services. Currently, the City of Gainesville does not meet the NFPA's performance standard of a four-minute response time 90% of the time. This is a performance goal that department staff continues to work towards.

The Fire Rescue Department facilities inventory is comprised of seven fire rescue stations, an administrative office and a training facility that service the entire City.<sup>1</sup> Table 1 identifies the Fire Rescue Department's buildings/facility inventory, as well as the corresponding physical location address for each facility.

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<sup>1</sup> Station #6 services the Gainesville airport. Airport calls for service, costs and the associated contract revenues were removed from the rate calculations provided in this study.

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

Station	Address
Station 1	427 S. Main Street, Gainesville, FL
Station 2	2210 SW Archer Road, Gainesville, FL
Station 3	900 NE Waldo Road, Gainesville, FL
Station 4	10 SW 36th Street, Gainesville, FL
Station 5	1244 NW 30th Avenue, Gainesville, FL
Station 6 <sup>2</sup>	4381 NE 47th Avenue, Gainesville, FL
Station 7	5601 NW 43rd Street, Gainesville, FL
Fire Administration	1025 NE 13 <sup>th</sup> Street, Gainesville, FL
Fire Training Facility	1026 NE 14 <sup>th</sup> Street, Gainesville, FL

Source: City of Gainesville

The City has a Fire Services Assistance Agreement with Alachua County for fire rescue services. The intent of the agreement is to provide the most efficient service utilizing the fire rescue units nearest the incident and it is intended to provide the most efficient fire services to properties within the City of Gainesville. The Agreement has an established formula for determining the costs associated with these services and provides for monthly reimbursement for the responses. Central communication services are provided by the Combined Communications Center operated by the Alachua County Sheriff's office through a separate combined communications center agreement.

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 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 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 5 details the Fire Rescue Department's response protocol.

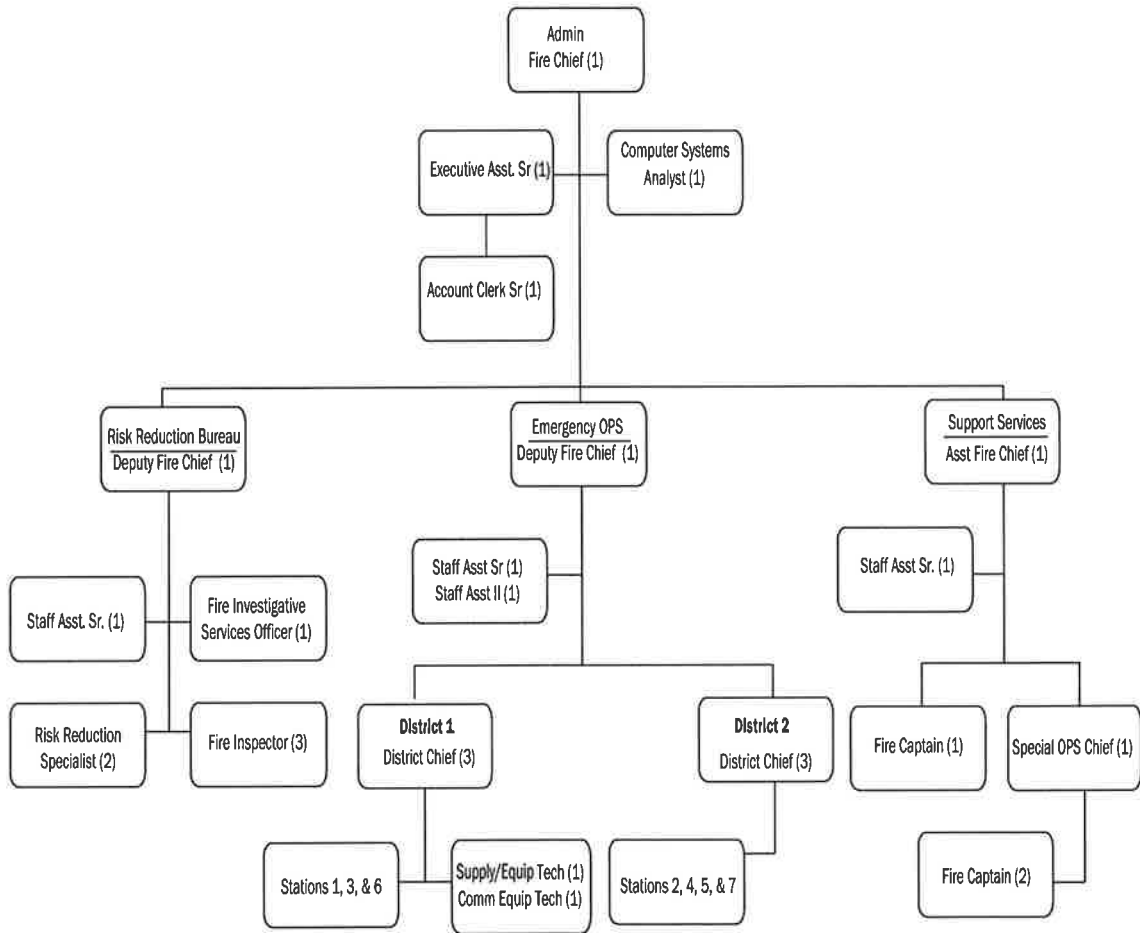
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<sup>2</sup> Ibid.



**Table 2**  
**City of Gainesville Fire Rescue Department**  
**Organizational Chart**

**Effective October 1, 2007**



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

Apparatus	Normal Staffing
Engine Vehicle	3 Personnel
Tower/Quint Vehicle	4 Personnel
Squad Vehicle	2 Personnel

Source: City of Gainesville

**Table 4  
Fire Rescue Department Apparatus Fire Flow**

Apparatus	Location	Fire Flow (GPM)
Engine 1	Station 1	1,750
Tower 1	Station 1	1,750
Engine 2	Station 2	1,750
Tower 2	Station 2	1,750
Engine 3	Station 3	1,750
Engine 4	Station 4	1,750
Quint 5	Station 5	1,750
Engine 7	Station 7	1,750
<b>Total GPM</b>		<b>14,000</b>

Source: City of Gainesville

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 14,000 gallons per minute. The available pumping capacity is able to provide sufficient fire-flow capacity to provide service coverage in the event of a fire involving structures with unlimited square feet.<sup>3</sup>

**Table 5  
Fire Rescue Department Minimum Response Protocol**

Call Type	Response
Aircraft Crash Off Airport	2 Engines, Tower, Squad, Rescue, Chem 62, District Chief
Aircraft Crash on Airport	2 Engines, Tower, Squad, Rescue, Aircraft Rescue and Fire Fighter, District Chief
Aircraft Fire: Parked/Empty	Engine, Aircraft Rescue and Fire Fighter, District Chief
Aircraft Inbound (confirmed problem)	2 Engines, Tower, Squad, Rescue, Aircraft Rescue and Fire Fighter, District Chief
Aircraft Inbound (reported problem)	Engine, Aircraft Rescue and Fire Fighter, District Chief
Alarm - Reduced Response	Engine
Broken Water Main	Tower
Brush Fire	Engine
Brush Fire w/Exposure	2 Engines, Tower, Rescue, District Chief, Division of Forestry
Building Collapsed / Damage w/PI	2 Engines, Tower, Squad, Rescue, District Chief
Building Damage w/o PI	Engine
Building Fire-Commercial	3 Engines, 2 Towers, Squad, Rescue, District Chief
Building Fire-Institutional	3 Engines, 2 Towers, Squad, Rescue, District Chief
Building Fire-Residential	2 Engines, Tower, Squad, Rescue, District Chief

<sup>3</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

<b>Call Type</b>	<b>Response</b>
Commercial Fire Alarm	Engine, Tower
Confined Space Rescue	2 Engines, Tower, Squad, Rescue, District Chief
Dumpster Fire	Engine
Dumpster Fire w/Exposure	2 Engines, Tower, Squad, Rescue, District Chief
Elevated Rescue	Engine, Tower, Squad, Rescue, District Chief
Elevator Stuck	Tower
Emergency Lockout	Engine, Rescue
EMS Call	EMD PROTOCOL
EMS Call (Haz / Inhalation)	Engine, Rescue, Hazmat Unit, District Chief
Explosive Device	Engine, Tower, Rescue, District Chief
Institutional Fire Alarm	2 Engines, Tower, District Chief
Large Vehicle Fire	2 Engines, Tower, Rescue, District Chief
Level 0 Hazmat	Engine
Level 1 Hazmat	Engine, Hazmat Unit
Level 2 Hazmat	2 Engines, Rescue, Hazmat Unit, Special Operations Chief, District Chief
Level 3 Hazmat	2 Engines, Tower, Squad, Rescue, Hazmat Unit, Special Operations, District Chief
Mutual Aid Request	AS REQUESTED, District Chief
Mutual Aid Request- Hazmat	STA 2, Special Operations Chief, District Chief
Non - Emergency PT Transfer	N/A
Odor (not smoke) Commercial Building	Engine, Tower
Residential Fire Alarm	Engine
Service Call	Engine
Shed Fire w/o Exposure	2 Engines
Sign Fire w/o Exposure	Engine
Smoke Investigation	Engine
Storm Damage	Engine, Tower
Train Fire	2 Engines, Tower, Rescue, District Chief
Transformer Fire	Engine
Trash Fire	Engine
Trash Fire w/Exposure	2 Engines, Tower, Squad, Rescue, District Chief
Trouble Alarm	Engine
UF Automatic Alarm (non-residential)	Engine, Tower
Veh Accident w/>2 PT	Engine, 2 Rescues, Squad, District Chief
Veh Accident w/Ext	Engine, Tower, Squad, Rescue, District Chief
Veh Accident w/Hazmat	Engine, Rescue, Hazmat Unit, Special Operations Chief,
Vehicle Fire	Engine
Water / Smoke Salvage	Tower, Squad
Water Rescue	Engine, Squad, Rescue
Wires Down w/Fire	Engine

Source: City of Gainesville

## DEVELOPMENT OF FACTORS

### FIRE RESCUE v. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In 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 2008-09 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.

### 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 “Fire Inspector Certification” were allocated entirely to fire. All costs directly related to emergency medical services were removed entirely.

### 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 Fire Rescue Department’s operations, was applied to certain budget line items such as “Fleet Service Cost” and “Gasoline, Oil & Grease.”

To develop the Operational Factor for the City, GSG obtained fire service incident data from the City in an electronic format identifying the number of fire calls made to property categories within the City over a one-year period (Fiscal Year 2006-07). The City fire incident data was used to determine the demand for fire services.

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 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 incidents. Appendix A provides a codes list for the “type of situation found” as recorded on the fire 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 the 2007 fiscal year, the City reported 13,208 total fire incident calls to FFIRS, of which 3,273 were non-EMS (i.e. fire) calls and 9,935 were EMS calls. This information results in a 24.8% non-EMS Operational Factor.

## ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor was derived by creating a ratio between non-EMS or fire personnel and total combat personnel. Based on optimal staffing, the Department has 24 non-EMS personnel and 12 EMS personnel, for a total of 36 combat personnel. This normal staffing yields a 66.67% 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 personnel expenditures for salaries and benefits, and the line item expenditures for "Utilities" and "Insurance Premiums" to determine the fire costs of these line items.

## ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2008-09 through 2012-13 are based on the following assumptions for the purpose of this Fire Services Assessment Memorandum.

- Unless more accurate information was available, a five percent annual increase was applied across all "Personnel Services," and a three percent annual increase was applied to "Operating Expenses," "Capital Outlay Expenses" and "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 state contributions, fire inspection fees, false alarm fees, and the revenues received from the Fire Services Assistance Agreement with the County. All revenues were allocated directly to fire as all revenues are fire based.
- The line item "Statutory Discount" under "Miscellaneous Expenditures" reflects a 95% collection of the Fire Services 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 "Implementation Costs" under "Miscellaneous Expenditures" is the reimbursement to the City for the costs of conducting and implementing the assessment study. These costs are reimbursable through the assessment program.
- 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 (Tax Collector)" under "Miscellaneous Expenditures" 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 assessable costs were averaged across five budget years, from Fiscal Year 2008-09 through Fiscal Year 2012-13. This included all approved, budgeted and proposed capital items except for those associated with Fire Station # 1 and Administration Relocation and Fire Station # 9 New Construction.

Table 6 provides a calculation of the assessable costs for this five-year average based on an application of the above factors to the respective budgets as provided by the City. The calculation yields a five-year assessable cost of \$11,270,413, and this cost includes the calls for service provided to the University of Florida.

**Table 6**  
**Fire Services Assessable Cost Calculations (Five-Year Average FY 2008-09 thru 2012-13)**

	Five Year Average Pro Forma Fire Services Budget	Five Year Average Assessable Fire Services Budget
<b>Personnel Expenses</b>	\$13,763,979	\$8,683,368
<b>Operating Expenses</b>	\$2,336,659	\$ 1,388,324
<b>Capital Outlay Expenses</b>	\$1,386,380	\$936,887
<b>Total Expenditures</b>	\$17,487,018	\$11,008,579
<b>Revenue</b>	\$(620,860)	\$(620,860)
<b>Total Revenue</b>	\$(620,860)	\$(620,860)
<b>Collection Costs (Tax Collector)</b>	\$224,769	\$224,769
<b>Statutory Discount @ 5%</b>	\$561,920	\$561,920
<b>Implementation Costs</b>	\$96,005	\$96,005
<b>Total Miscellaneous Expenditures (Average)</b>	\$882,694	\$882,694
<b>Total</b>	<b>\$17,748,852</b>	<b>\$11,270,413</b>

# Determination of Fire Service Demand

## INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for the 2006-07 Fiscal Year.

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 codes 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 Alachua 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 Fiscal Year 2006-07 (October 1, 2006 to September 30, 2007) fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire rescue incident data for Fiscal Year 2006-07 represents 13,208 fire rescue incidents.

Of the 13,208 fire rescue incidents, there were 9,935 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 9,935 EMS type incidents were not included in the analysis.

There are certain fire rescue 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 3,273 remaining fire type incidents, 2,689 were calls to specific property uses. The remaining 584 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 584 incidents.

Because of the urbanized character of 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 77 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 2,612 fire type incidents corresponding to specific properties were initially assigned to the following property use categories: residential, commercial, industrial/warehouse, and institutional. Incidents to government properties, religious buildings, and institutional properties were aggregated into an "institutional" category and incidents to hotels or motels were aggregated into the "commercial" category.

Table 7 outlines the property use category assignment of fire type incidents based on the analysis conducted.

**Table 7**  
**Fire Calls by Category (Fiscal Year 2006-07)**

<b>Category</b>	<b>Number of Incidents</b>	<b>Percentage of Calls</b>
Residential	1,167	44.68%
Commercial	461	17.65%
Industrial/Warehouse	107	4.10%
Institutional	877	33.58%
<b>Total</b>	<b>2,612</b>	<b>100%</b>

Source: City of Gainesville Fire Rescue Department (2007).

## **PROPERTY DATA**

GSG obtained information from the ad valorem tax roll from the Alachua County Property Appraiser's office to develop the assessment roll.

Each property use within the assessable area 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 Alachua County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Alachua County Property Appraiser is provided as Appendix C.

For parcels assigned to the Residential Property Use Category (single family and multi-family), GSG utilized the total number of dwelling units for each category as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Category (commercial, industrial/warehouse, and institutional), GSG utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research. For those cases where ad valorem tax roll information was incomplete, the City completed fieldwork to determine the building use and building size. In addition, the City provided fieldwork based on a listing created and maintained by the University of Florida staff.



# Computation of Fire Service Assessments

## **ASSESSMENT CLASSIFICATIONS**

This section of the Memorandum includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The City fire service 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 the five-year average of Fiscal Year 2008-09 to Fiscal Year 2012-13.

## **SPECIAL BENEFIT ASSUMPTIONS**

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire service 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 recommended 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 five-year average (Fiscal Years 2008-09 through Fiscal Year 2012-13) assessable cost calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for the Fiscal Year 2006-07. This apportionment is illustrated in Table 8.

**Table 8**  
**Cost Apportionment (Five-Year Average FY 2008-09 thru FY 2012-13)**

<b>Category</b>	<b>Number of Incidents</b>	<b>Percentage of Calls</b>	<b>Percentage of FY 2008-09 Assessable Costs</b>
Residential	1,167	44.68%	\$5,035,441
Commercial	461	17.65%	\$1,989,150
Industrial/Warehouse	107	4.10%	\$461,690
Institutional	877	33.58%	\$3,784,132
<b>Total</b>	<b>2,612</b>	<b>100%</b>	<b>\$11,270,413</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 9.

**Table 9**  
**Parcel Apportionment within Property Use Categories**

<b>Category</b>	<b>Parcel Apportionment</b>
Residential	Dwelling Unit
Non-Residential	
-Commercial	Square Footage
-Industrial/Warehouse	
-Institutional	

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

## RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

- Under this apportionment methodology, 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 assessed 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 residential property was divided by the number of dwelling units in the Residential Property Use Category to compute the fire services 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 services assessment amount for the parcel.

Table 10 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category. These units include the University of Florida property.

**Table 10**  
**Parcel Apportionment Residential Property Use Category**

Residential Property Use Category	Number of Dwelling Units
Residential	52,008

Source: Alachua Co. Property Appraiser, (2007).

Table 11 illustrates the portion of residential property dwelling units for the University of Florida.

**Table 11**  
**Parcel Apportionment Residential Property Use Category-University of Florida**

Residential Property Use Category	Number of Dwelling Units
Residential	1,235

Source: City of Gainesville; University of Florida

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, educational and institutional property uses. The capacity to handle fires and other emergencies in the 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 Rescue Department can pump to a first alarm non-residential fire. As outlined by Table 4, the pumping capacity of the City's Fire Rescue Department is 14,000 gallons per minute. The available pumping capacity would be able to provide sufficient fire-flow capacity to provide service coverage in the event of a fire involving structures for unlimited square feet.<sup>4</sup> Therefore, it is reasonable and appropriate to determine that sufficient fire-flow capacity exists to provide unlimited service coverage.

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

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the actual square footage of structures and improvements within benefited parcels.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

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<sup>4</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment per square foot.

Table 12 illustrates the assignment of unlimited square footage for parcels under this apportionment methodology in the Non-Residential Property Use Categories. This square footage includes the University of Florida property.

**Table 12**  
**Parcel Apportionment Non-Residential Property Use Categories**

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	16,856,735
Total Industrial/Warehouse	8,949,925
Total Institutional	21,224,752

Source: Alachua Co. Property Appraiser, (2007)

Table 13 illustrates the portion of non-residential property square footage for the University of Florida.

**Table 13**  
**Parcel Apportionment Non-Residential Property Use Categories- University of Florida**

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	267,368
Total Industrial/Warehouse	2,382,225
Total Institutional	14,535,790

Source: City of Gainesville; University of Florida

## COMPUTATION OF FIRE SERVICES 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 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for the five year average for Fiscal Years 2008-09 through 2012-13. This included all approved, budgeted and proposed capital items except for those associated with Fire Station # 1 and Administration Relocation and Fire Station # 9 New Construction.

**Table 14**  
**Preliminary Fire Services Assessment Rates**  
**(Five-Year Average FY 2008-09 thru FY 2012-13)(100% Funding Generates \$11,270,413 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$97.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.12
Industrial/Warehouse	\$0.06
Institutional	\$0.18

Table 15 identifies the portion of the fire services assessment program attributable to the residential and non-residential properties owned by the University of Florida.

**Table 15**  
**Portion of Fire Services Assessment Revenues (Estimated for University of Florida)**

<b>Residential Property Use Category</b>	<b>Number of Dwelling Units</b>	<b>Rate Per Dwelling Unit</b>	<b>Estimated Fire Assessment</b>
Total Residential	1,235	\$97.00	\$119,795
Subtotal			\$119,795
<b>Non-Residential Property Use Categories</b>	<b>Number of Square Feet</b>	<b>Rate Per Square Foot</b>	<b>Estimated Fire Assessment</b>
Total Commercial	267,368	\$0.12	\$ 32,084
Total Industrial/Warehouse	2,382,225	\$0.06	\$142,934
Total Institutional	14,535,790	\$0.18	\$2,616,442
Subtotal			\$2,791,460
<b>Estimated Total University of Florida</b>			<b>\$2,911,255</b>

Table 16 identifies the estimated amount of fire services assessment revenues (at the 100% funding level) associated with the residential and non-residential properties owned by the special jurisdictions/government properties located within the City.

**Table 16**  
**Portion of Fire Services Assessment Revenues (Estimated for Special Jurisdictions)**

<b>Residential Property Use Category</b>	<b>Estimated Fire Assessment</b>
Alachua County	\$175,059
Alachua County Housing Authority	\$8,486
Alachua County Library District	\$3,924
City Of Gainesville	\$145,152
Gainesville Housing Authority	\$72,156
School Board of Alachua County	\$247,949
State of Florida	\$95,736
University of Florida	\$2,911,255
US Government	\$258,230
<b>Total Estimated Exempt Buy-down</b>	<b>\$3,917,947</b>

Table 17 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the total assessable costs for the five-year average for Fiscal Years 2008-09 through 2012-13.

**Table 17**  
**Preliminary Fire Services Assessment Rates (Five-Year Average FY 2008-09 thru FY 2012-13)**  
**(75% Funding Generates \$8,452,810 Gross Revenues)**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$73.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.09
Industrial/Warehouse	\$0.04
Institutional	\$0.14

Table 18 illustrates the preliminary assessment rates after application of the assessment methodology based on 50 percent funding of the total assessable costs for the five-year average for Fiscal Years 2008-09 through 2012-13.

**Table 18**  
**Preliminary Fire Services Assessment Rates (Five-Year Average FY 2008-09 thru FY 2012-13)**  
**(50% Funding Generates \$5,635,207 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$49.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.06
Industrial/Warehouse	\$0.03
Institutional	\$0.09

Table 19 illustrates the preliminary assessment rates after application of the assessment methodology based on 25 percent funding of the total assessable costs for the five-year average for Fiscal Years 2008-09 through 2012-13.

**Table 19**  
**Preliminary Fire Services Assessment Rates (Five-Year Average FY 2008-09 thru FY 2012-13)**  
**(25% Funding Generates \$2,817,603 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$25.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.03
Industrial/Warehouse	\$0.02
Institutional	\$0.05

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

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

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.

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, non-assessable properties.

Table 20 summarizes the estimated impact of non-assessable governmental property under the five-year average budget scenario.

**Table 20**  
**Estimated Impact of Exemptions (100% Funding)**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$11,270,413
Estimated Buy-down for Governmental Tax-Exempt	\$3,917,947
<b>Estimated Revenue Generated</b>	<b>\$7,352,466</b>

## **OUTSTANDING ISSUES**

### **BUILDING USE CLASSIFICATIONS**

The property information obtained from the Alachua County Property Appraiser's office was incomplete for purposes of developing the fire services assessment methodology. The dwelling units and building square footage information was not available for those buildings designated with "no value." The City completed fieldwork to determine the dwelling units and/or square footage for these buildings. The assessment rates for these buildings are thus based on the City's data and any changes could consequently affect the estimated assessment rates.

### **UNIVERSITY OF FLORIDA**

GSG utilized best available data to identify and classify the University of Florida property. This property information as obtained from the Alachua County Property Appraiser's office was incomplete for purposes of developing the fire services assessment methodology. The dwelling units and building square footage information was not available. The City completed fieldwork to determine the dwelling units and/or square footage for these buildings. As a result of these assumptions, incomplete or incorrect building information could consequently affect the estimated assessment rates.

### **EXEMPTION OF GOVERNMENTAL PARCELS**

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 and Educational Property Use Categories 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.

Current case law provides that state agencies are exempt from special assessments absent a statute specifically authorizing, either explicitly or by necessary implication, special assessments on state property. *City of Gainesville v. State*, 863so.2d 138 (Fla. 2003). The proportional assessment cost allocated to such state agencies must either be paid by such agencies as fees or funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

## EXEMPTION CALCULATIONS

GSG utilized the most current data to identify governmental parcels within the City 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 category. Missing or incorrect property data could affect the estimated aggregate costs.

## ADMINISTRATIVE FACTOR CALCULATION

The administrative factor calculation was based on information provided by the City pertaining to optimal staffing levels. Any changes to those projections would result in a revised administrative factor that could lower the amount of assessable costs to be collected.



# Implementation — Phase II

## **Tax Bill Fiscal Year 2008-09 and Thereafter**

The following section describes all of the steps required to implement and collect the Fire Services Assessment on the ad valorem tax bill in Fiscal Year 2008-09 and thereafter. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the City to comply with the requirements expected to be prescribed by the City's proposed home rule ordinance authorizing the imposition of the annual Fire Services Assessments.

Assuming the City decides to proceed, a draft home rule ordinance would outline the procedural steps and notifications required to impose a recurring annual Fire Services Assessment using the tax bill collection method.

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 or, if the property appraiser, tax collector, and local government agree, March 1. 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 local government 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 governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. The City must comply with this requirement by adopting a resolution of intent and timely notifying the Alachua County Property Appraiser, the Alachua County Tax Collector and the Florida Department of Revenue. The City will complete this requirement by adopting a resolution of intent prior to January 1, 2008.

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, 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.

Upon adoption of the initial assessment resolution, the City will have made the tentative decision to move forward with the imposition of special assessments to fund the fire services assessable cost calculations. After adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll that contains the basis and rate of the assessment and electronically applies it to each building subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and property use code classifications maintained by the property appraiser and be compatible with the ad valorem tax 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 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 Alachua County Property Appraiser, notification of the assessment amounts for Fiscal Year 2008-09 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.

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 and the roll certified on September 15 to the Alachua County Tax Collector to be collected along with ad valorem taxes, any minor modifications or corrections 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 Alachua 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.

## IMPLEMENTATION SCHEDULE

Outlined in Table 21 is a critical events schedule identifying specific dates for all significant remaining events for the City to implement the fire services assessment program and collect the assessments using the tax bill collection method for Fiscal Year 2008-09.

**Table 21**  
**Critical Events Schedule**

Event	Date
GSG meets with City to discuss briefings (11 am to 3pm)	April 3, 2008
GSG conducts workshop (6 pm)	April 7, 2008
GSG provides Final Assessment Memorandum to City	April 14, 2008
GSG meets with City to discuss briefings	May 12, 2008
City Reads Ordinance (1 <sup>st</sup> Reading) at Public Hearing	May 12, 2008
City Publishes Notice of Second Reading of Ordinance	May 16, 2008
GSG attends: City Adopts Ordinance (2 <sup>nd</sup> Reading) & Initial Assessment Resolution	May 28, 2008
GSG Mails First Class Notices to Affected Property Owners	June 4, 2008
City Publishes Public Hearing to Adopt Final Assessment Resolution	June 4, 2008
City Staffs phone bank	June 5 - July 7, 2008
Public Hearing - City Adopts Final Assessment Resolution (6 pm)	June 26, 2008
GSG certifies assessment roll to Alachua County Tax Collector	By August 29, 2008
City executes Certificate to Non-Ad Valorem Assessment Roll & Sends to Tax Collector	By September 1, 2008

# Appendix A

## SITUATION FOUND CODES & DESCRIPTIONS

<b>SITUATION FOUND</b>	<b>DESCRIPTION</b>	<b>TYPE</b>
111	BUILDING FIRE	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
118	TRASH OR RUBBISH FIRE, CONTAINED	NON EMS
121	FIRE IN MOBILE HOME USED AS A FIXED RESIDENCE	NON EMS
123	FIRE IN PORTABLE BUILDING, FIXED LOCATION	NON EMS
130	MOBILE PROPERTY (VEHICLE) FIRE, OTHER	NON EMS
131	PASSENGER VEHICLE FIRE	NON EMS
132	ROAD FREIGHT OR TRANSPORT VEHICLE FIRE	NON EMS
140	NATURAL VEGETATION FIRE	NON EMS
141	FOREST, WOODS OR WILDLAND FIRE	NON EMS
142	BRUSH, OR BRUSH AND GRASS MIXTURE FIRE	NON EMS
143	GRASS FIRE	NON EMS
150	OUTSIDE RUBBISH FIRE, OTHER	NON EMS
151	OUTSIDE RUBBISH, TRASH OR WASTE FIRE	NON EMS
152	GARBAGE DUMP OR SANITARY LANDFILL FIRE	NON EMS
153	CONSTRUCTION OR DEMOLITION LANDFILL FIRE	NON EMS
154	DUMPSTER OR OTHER OUTSIDE TRASH RECEPTACLE FIRE	NON EMS
160	SPECIAL OUTSIDE FIRE, OTHER	NON EMS
161	OUTSIDE STORAGE FIRE	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
30001	ABDOMINAL PAIN	EMS
300010	CHEST PAIN	EMS
300011	CHOKING	EMS
300012	CONVULSIONS/SEIZURES	EMS
300013	DIABETIC PROBLEMS	EMS
300014	DROWNING/DIVING ACCIDENT	EMS
300016	EYE PROBLEMS/INJURIES	EMS
300017	FALLS/BACKINJ (TRAUMATIC)	EMS
300018	HEADACHE	EMS
300019	HEART PROBLEMS	EMS
30002	ALLERGIC REACTION	EMS
300020	HEAT/COLD EXPOSURE	EMS
300021	HEMORRHAGE/LACERATIONS	EMS
300022	INDUSTRIAL ACCIDENTS	EMS
300023	OVERDOSE/POISONING	EMS
300024	PREGNANCY/CHILDBIRTH	EMS

<b>SITUATION FOUND</b>	<b>DESCRIPTION</b>	<b>TYPE</b>
300025	PSYCHIATRIC/SUICIDE	EMS
300026	SICK PERSON	EMS
300027	STAB/GUNSHOT WOUND	EMS
300028	STROKE/CVA	EMS
300029	VEHICLE ACCIDENT	EMS
30003	ANIMAL BITE	EMS
300030	TRAUMATIC INJURIES W/ EXTRICATION	EMS
300031	UNCONSCIOUS/FAINTING	EMS
300032	UNKNOWN PROBLEMS	EMS
300033	TRANSFER/INTERFACILITY	EMS
300035	3RD PARTY UNKNOWN MEDICAL	EMS
30004	ASSAULT/RAPE	EMS
30005	BACK PAIN (NON-TRAUMATIC)	EMS
30006	BREATHING PROBLEM	EMS
30007	BURNS/EXPLOSION	EMS
30008	HAZMAT/INHALATION	EMS
30009	CARDIAC ARREST	EMS
311	MEDICAL ASSIST, ASSIST EMS CREW	EMS
324	MOTOR VEHICLE ACCIDENT, NO INJURIES	EMS
331	LOCK-IN (IF LOCK OUT, USE 511)	NON EMS
340	SEARCH, OTHER	NON EMS
350	EXTRICATION, RESCUE, OTHER	NON EMS
351	EXTRICATION OF VICTIM(S) FROM BUILDING/STRUCTURE	NON EMS
353	REMOVAL OF VICTIM(S) FROM STALLED ELEVATOR	NON EMS
357	EXTRICATION OF VICTIM(S) FROM MACHINERY	NON EMS
370	ELECTRICAL RESCUE	NON 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
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
440	ELECTRICAL WIRING/EQUIPMENT PROBLEM, OTHER	NON EMS
441	HEAT FROM SHORT CIRCUIT (WIRING), DEFECTIVE/WORN	NON EMS
442	OVERHEATED MOTOR	NON EMS
443	LIGHT BALLAST BREAKDOWN	NON EMS
444	POWER LINE DOWN	NON EMS
445	ARCING, SHORTED ELECTRICAL EQUIPMENT	NON EMS

<b>SITUATION FOUND</b>	<b>DESCRIPTION</b>	<b>TYPE</b>
460	ACCIDENT, POTENTIAL ACCIDENT, OTHER	NON EMS
461	BUILDING OR STRUCTURE WEAKENED OR COLLAPSED	NON EMS
463	VEHICLE ACCIDENT, GENERAL CLEANUP	NON EMS
471	EXPLOSIVE, BOMB REMOVAL (FOR BOMB SCARE, USE 721)	NON EMS
480	ATTEMPTED BURNING, ILLEGAL ACTION, OTHER	NON EMS
500	SERVICE CALL, OTHER	NON EMS
510	PERSON IN DISTRESS, OTHER	NON EMS
511	LOCK-OUT	NON EMS
520	WATER PROBLEM, OTHER	NON EMS
521	WATER EVACUATION	NON EMS
522	WATER OR STEAM LEAK	NON EMS
531	SMOKE OR ODOR REMOVAL	NON EMS
541	ANIMAL PROBLEM	NON EMS
542	ANIMAL RESCUE	NON EMS
550	PUBLIC SERVICE ASSISTANCE, OTHER	NON EMS
551	ASSIST POLICE OR OTHER GOVERNMENTAL AGENCY	NON EMS
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
621	WRONG LOCATION	NON EMS
622	NO INCIDENT FOUND UPON ARRIVAL	NON EMS
631	AUTHORIZED CONTROLLED BURNING	NON EMS
632	PRESCRIBED FIRE	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
671	HAZMAT RELEASE INVESTIGATION W/NO HAZMAT	NON EMS
672	BIOLOGICAL HAZARD INVESTIGATION, NONE FOUND	NON EMS
700	FALSE ALARM OR FALSE CALL, OTHER	NON EMS
710	MALICIOUS, MISCHIEVOUS FALSE CALL, OTHER	NON EMS
711	MUNICIPAL ALARM SYSTEM, MALICIOUS FALSE ALARM	NON EMS
712	DIRECT TIE TO FD, MALICIOUS/FALSE ALARM	NON EMS
714	CENTRAL STATION, MALICIOUS FALSE ALARM	NON EMS
715	LOCAL ALARM SYSTEM, MALICIOUS FALSE ALARM	NON EMS
730	SYSTEM MALFUNCTION	NON EMS
731	SPRINKLER ACTIVATION DUE TO MALFUNCTION	NON EMS
732	EXTINGUISHING SYSTEM ACTIVATION DUE TO MALFUNCTION	NON EMS

<b>SITUATION FOUND</b>	<b>DESCRIPTION</b>	<b>TYPE</b>
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
751	BIOLOGICAL HAZARD, MALICIOUS FALSE REPORT	NON EMS
813	WIND STORM, TORNADO/HURRICANE ASSESSMENT	NON EMS
814	LIGHTNING STRIKE (NO FIRE)	NON EMS
900	SPECIAL TYPE OF INCIDENT, OTHER, DUMPSTER FIRE	NON EMS
911	CITIZEN COMPLAINT	NON EMS

# Appendix B

## FIXED PROPERTY USE CODES & DESCRIPTIONS



<b>FIXED PROPERTY USE</b>	<b>DESCRIPTION</b>	<b>CATEGORY ASSIGNED</b>
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
121	BALLROOM,GYMNASIUM	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
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
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTALRETARDATION/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
343	HEMODIALYSIS UNIT	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL

<b>FIXED PROPERTY USE</b>	<b>DESCRIPTION</b>	<b>CATEGORY ASSIGNED</b>
400	RESIDENTIAL OTHER	SINGLE FAMILY OR MULTI FAMILY
419	ONE- AND TWO-FAMILY DWELLING	SINGLE FAMILY OR MULTI FAMILY
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY
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	MULTI-FAMILY
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
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
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	NOT USED
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
808	SHED	NOT USED
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NOT USED
931	OPEN LAND, FIELD	NOT USED

<b>FIXED PROPERTY USE</b>	<b>DESCRIPTION</b>	<b>CATEGORY ASSIGNED</b>
936	VACANT LOT	NOT USED
951	RAILROAD RIGHT OF WAY	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
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

# Appendix C

ALACHUA COUNTY PROPERTY APPRAISER  
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS

<b>BUC</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
0100	SINGLE FAMILY	SINGLE-FAMILY
0109	SFR NON SOH	SINGLE-FAMILY
0200	SFR - MFG	SINGLE-FAMILY
0300	SFR - ZERO LOT	SINGLE-FAMILY
0400	CONDO	MULTI-FAMILY
0500	NO VALUE	NOT USED
0700	MH PRE 1977	SINGLE-FAMILY
0800	MH POST 1977	SINGLE-FAMILY
0900	EXC RESIDENTIAL	SINGLE-FAMILY
0909	EXC RESIDENTIAL	SINGLE-FAMILY
1100	CONDO/APT	MULTI-FAMILY
1700	DORMITORY	INSTITUTIONAL
2200	MFR LOW RISE	MULTI-FAMILY
2600	APARTMENT	MULTI-FAMILY
2609	APARTMENT	MULTI-FAMILY
2700	DUPLEX	MULTI-FAMILY
2709	DUPLEX	MULTI-FAMILY
2800	TRI/QUADRAPLEX	MULTI-FAMILY
2809	TRI/QUADRAPLEX	MULTI-FAMILY
3500	STORE RETAIL	COMMERCIAL
3600	STORE DISCOUNT	COMMERCIAL
3700	STORE DEPT	COMMERCIAL
3800	SH CTR NBRHD	COMMERCIAL
3900	SH CTR COMMITY	COMMERCIAL
4100	SH CTR SUPREGNL	COMMERCIAL
4200	SUPERMARKET	COMMERCIAL
4300	SUPMKT NBRHD/CV	COMMERCIAL
4400	HTL/MTL FULL SER	COMMERCIAL
4500	MOTEL/COURT	COMMERCIAL
4600	MOTEL LOW RISE	COMMERCIAL
4900	OFFICE LOW RISE	COMMERCIAL
5000	OFFICE HI RISE	COMMERCIAL
5100	OFFICE CONDO	COMMERCIAL
5152	MEDICAL CONDO	COMMERCIAL
5200	MEDICAL OFFICE	COMMERCIAL
5300	HOSPITAL	INSTITUTIONAL
5400	NURS/CONV HOME	INSTITUTIONAL
5500	NIGHTCLUB/BAR	COMMERCIAL
5600	RESTAURANT	COMMERCIAL
5700	REST FAST FOOD	COMMERCIAL
5800	BOWLING ALLEY	COMMERCIAL
6100	THEATER	COMMERCIAL

<b>BUC</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
6200	BANK	COMMERCIAL
6300	FINANCIAL	COMMERCIAL
6400	SERV STATION	COMMERCIAL
6500	PARKING GARAGE	NOT USED
6600	VEH SLS/REPAIR	COMMERCIAL
6700	SERVICE SHOP	COMMERCIAL
6800	MORTUARY	INSTITUTIONAL
6900	CLUBHOUSE	INSTITUTIONAL
6901	CLUBHOUSE (COMMERCIAL)	COMMERCIAL
7000	COLD STRG/PCKG	INDUSTRIAL WAREHOUSE
7100	TRANSPOR TERMNL	INDUSTRIAL WAREHOUSE
7200	DAYCARE	COMMERCIAL
7300	GYMNASIUM	INSTITUTIONAL
7400	FIRE STA-STAFFED	INSTITUTIONAL
7600	ASSISTED LIVING	INSTITUTIONAL
8000	MFG LIGHT	INDUSTRIAL WAREHOUSE
8100	MFG HEAVY	INDUSTRIAL WAREHOUSE
8200	WRHSE DISTRIB.	INDUSTRIAL WAREHOUSE
8300	WRHSE MINI	INDUSTRIAL WAREHOUSE
8400	WRHSE STORAGE	INDUSTRIAL WAREHOUSE
8800	SHED	NOT USED
9000	SCHOOL	INSTITUTIONAL
9100	CHURCH	INSTITUTIONAL
9200	EDU/RELIG MISC	INSTITUTIONAL
9300	GOVMENTAL BLDG	INSTITUTIONAL
9301	POST OFFICE	COMMERCIAL
9500	CONVENTION CTR	COMMERCIAL
COMMERCIAL	GOVERNMENT COMMERCIAL	COMMERCIAL
INDUSTRIAL	GOVERNMENT INDUSTRIAL	INDUSTRIAL WAREHOUSE
INSTITUTIONAL	GOVERNMENT INSTITUTIONAL	INSTITUTIONAL
MHPK	MOBILE HOME PARK	SINGLE-FAMILY
MULTI-FAMILY	GOVERNMENT MULTI-FAMILY	MULTI-FAMILY
SINGLE FAMILY	GOVERNMENT SINGLE FAMILY	SINGLE-FAMILY