

Res 2008-165

ST. JOHNS COUNTY, FLORIDA

INITIAL ASSESSMENT RESOLUTION

ADOPTED JUNE 10, 2008

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RESOLUTION NO. 2008-165

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE INCORPORATED AREAS OF THE TOWN OF HASTINGS, THE CITY OF ST. AUGUSTINE BEACH, AND THE UNINCORPORATED AREA OF ST. JOHNS COUNTY, FLORIDA (LESS THE SUMMERHAVEN AREA); CREATING THE ST. JOHNS COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MSBU; DETERMINING THE FIRE RESCUE ASSESSED COSTS AND THE INITIAL FIRE RESCUE ASSESSMENT RATES; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING A VACANCY ADJUSTMENT; PROVIDING FOR FIRE FLOW MITIGATION CREDITS; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 2008-34 Article VIII, section 1, Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Attached Townhouse" means a Building containing three or more Townhouse Units.

"Building Area" means the total area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the County.

"Building Use" shall mean the property use, as assigned to each Building within the County, which poses the greatest fire hazard according to the Hazard Classifications.

"Capacity Unit" means the standard unit used to calculate the Fire Flow Requirement for each Building after taking into consideration the Building's Hazard Classification and any available Fire Flow Mitigation Credits. Capacity Units are measured in 300 gallon per minute increments, which is the County's standard resource allocation for an initial response to a fire call.

"Certified Fire Sprinkler System" means an automatic sprinkler system which is approved by the County and installed, inspected, monitored, and maintained in accordance with applicable NFPA, State and County standards.

"Certified Fire Suppression System" means an automatic fire suppression system employing a fire suppression agent other than water which is approved by the County and installed, inspected, monitored, and maintained in accordance with applicable NFPA, State and County standards.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, the Improvement Codes, and the Hazard Classifications.

"Commercial Property" means those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes specified in Appendix C, including Recreational Vehicle Park Property.

"Condominium Complex" means a condominium community created by a declaration of condominium pursuant to Chapter 718, Florida Statutes.

"Cost Apportionment" means the apportionment of the Fire Rescue Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 7 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical Time in Service demand for fire rescue services contained in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 7 of this Initial Assessment Resolution.

"Detached Townhouse" means a Building containing two or fewer Townhouse Units.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the County, attached hereto as Appendix D.

"Emergency Medical Services" means those services recorded in the Incident Reports that assign a "type of situation found code" of 300, 311, 321, 322, 323, 324, and 381. The "type of situation found codes" are attached hereto as Appendix A.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the Board to be associated with Emergency Medical Services.

"Estimated Fire Rescue Assessment Rate Schedule" means that rate schedule attached hereto as Appendix E and hereby incorporated herein by reference, specifying the Fire Rescue Assessed Costs and the estimated Fire Rescue Assessments established in Section 9 of this Initial Assessment Resolution.

"Fire Flow Mitigation Credit" means for any Building a reduction of up to 40% of the Capacity Units assigned to that Building due to the presence of a Certified Fire Sprinkler System, Certified Fire Suppression System or unique Building construction designed to provide extraordinary measures of fire resistance which reduce the Fire Flow Requirement for that Building. The Fire Flow Mitigation Credit for each Building shall be determined in accordance with Section 12 of this Initial Assessment Resolution and the Fire Flow Mitigation Credit Policy provided in Appendix I.

"Fire Flow Requirement" means the minimum amount of water, which equates to the number of fire fighters, quantity and size of apparatus and other special fire fighting equipment, required to be available for each Building in the MSBU pursuant to the County's standard resource allocation for an initial response to a fire call. Each Building's Fire Flow Requirement is expressed in an assignment of Capacity Units.

"Fire Rescue Assessed Cost" means

(1) the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but

not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide fire rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments collected pursuant to Section 3.02 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the County Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the County or any

other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost.

(2) In the event the County also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Rescue Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" means those Incident Reports that do not record Emergency Medical Services.

"Fixed Property Use Codes" mean the property use codes used by FFIRS as specified in Appendix B attached hereto and incorporated herein by reference.

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

"Hazard Classification" or **"Hazard Class"** means a series of numbers 3 through 7 assigned to each Building Use in Appendix C, which is attached hereto and incorporated herein by reference, which reflects the quantity or combustibility of the Building's contents and the anticipated rate of spread and heat release in the event of a fire, as provided in NFPA 1142, Chapter 5.

"Hazard Class 3" means a severe hazard occupancy where the quantity or combustibility of contents is expected to develop very high rates of spread and heat release, as defined in NFPA 1142, Chapter 5. This Hazard Class includes, but is not

limited to, building uses such as flammable liquid spraying, plastic processing, plywood and particleboard manufacturing, sawmills, and textile picking.

"Hazard Class 4" means a high hazard occupancy where the quantity or combustibility of contents is expected to develop high rates of spread and heat release, as defined in NFPA 1142, Chapter 5. This Hazard Class includes, but is not limited to, building uses such as barns and stables, building material storage, department stores, repair garages, and warehouses.

"Hazard Class 5" means a moderate hazard occupancy where the quantity or combustibility of contents is expected to develop moderate rates of spread and heat release, as defined in NFPA 1142, Chapter 5. This Hazard Class includes, but is not limited to, building uses such as clothing plants, farm storage, laundries, machine shops, restaurants, nurseries, and unoccupied buildings.

"Hazard Class 6" means a low hazard occupancy where the quantity or combustibility of contents is expected to develop low rates of spread and heat release, as defined in NFPA 1142, Chapter 5. This Hazard Class includes, but is not limited to, building uses such as bakeries, barber or beauty shops, churches, medical offices, service stations, government buildings, and parking garages.

"Hazard Class 7" means a light hazard occupancy where the quantity or combustibility of contents is expected to develop relatively light rates of spread and heat release, as defined in NFPA 1142, Chapter 5. This Hazard Class includes, but is not limited to, building uses such as apartments, single family homes, hospitals, hotels and motels, nursing homes, prisons, and schools.

"Improvement Codes" mean the building use codes assigned by the Property Appraiser to Tax Parcels within the MSBU as specified in Appendix C attached hereto and incorporated herein by reference or assigned by the County to Tax Parcels within the MSBU after field verification.

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS.

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes specified in Appendix C.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes specified in Appendix C.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the Improvement Codes in more than one Property Use Category.

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

"MSBU" means the St. Johns County Municipal Service Benefit Unit for Fire Rescue Services created in Section 3 hereof.

"Multi-Family Property" means those Tax Parcels with a Code Description designated as "Multi-Family" in the Improvement Codes specified in Appendix A, together with Residential Condominiums and Attached Townhouses.

"NFPA" means the National Fire Protection Agency.

"NFPA 1142" means NFPA 1142, 2007 edition, Standard on Water Supplies for Suburban and Rural Fire Fighting.

"Non-Residential Condominium Unit" means those Tax Parcels to which the Property Appraiser has assigned a DOR Code of 0430 in the DOR Codes specified in Appendix D.

"Non-Residential Condominium Building" means a Building that contains one or more Non-Residential Condominium Units or appurtenant common area.

"Non-Residential Property" means, collectively, Commercial Property, Institutional Property, and Industrial/Warehouse Property.

"Parcel Apportionment" means the further apportionment of the Fire Rescue Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 of this Initial Assessment Resolution.

"Property Use Categories" mean, collectively, Single Family Residential Property, Multi-Family Property and all categories of Non-Residential Property.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or

its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Condominium" means those Tax Parcels to which the Property Appraiser has assigned a DOR Code of 0400 or 0440 in the DOR Codes specified in Appendix D.

"Single Family Residential Property" means those Tax Parcels with a Code Description designated as "Single Family" in the Improvement Codes specified in Appendix C, including duplexes and Detached Townhouses.

"Special Use Building" means a Building that presents a special fire rescue problem as determined by the County, such that the methodology for assignment of Capacity Units is inapplicable due to the extraordinary risk presented by that Building. Examples of such Special Use Buildings include, but are not limited to, lumberyards, petroleum storage facilities, refineries, grain elevators, and large chemical plants.

"State Database" means the incident data specific to the County derived from the FFIRS Incident Reports maintained by the Florida State Fire Marshal.

"Summerhaven Area" means those Tax Parcels located within blocks 3 through 65 and all the streets running between each block from ocean beach to Matanzas River as shown on the plat recorded in Map Book 1, Page 155 of the Public Records of St. Johns County, Florida.

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

"Time in Service" means the total amount of man-hours expended for each Fire Rescue Incident Report and aggregated by Property Use Category for purposes of the Cost Apportionment Methodology described in Section 7 of this Initial Assessment Resolution.

"Townhouse Unit" means a Tax Parcel to which the Property Appraiser has assigned a DOR Code of 0130 or 0140 in the DOR Codes specified in Appendix D.

SECTION 3. CREATION OF THE ST. JOHNS COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES.

(A) The St. Johns County Municipal Service Benefit Unit for Fire Rescue Services is hereby created to include the incorporated areas of the Town of Hastings, the City of St. Augustine Beach, and entire unincorporated area of the County, less the Summerhaven Area, to which the County is unable to provide fire rescue services due the severely eroded and unstable roadway surface that provides ingress and egress to this area.

(B) The St. Johns County Municipal Service Benefit Unit for Fire Rescue Services is created to fund the provision of fire rescue services, facilities and programs, which services, facilities and programs provide a special benefit to all Assessed Property within the St. Johns County Municipal Service Benefit Unit for Fire Rescue Services.

SECTION 4. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of a Fire Rescue Assessment for fire rescue services, facilities, or programs against Assessed Property located within the MSBU, the County shall provide fire rescue services to such Assessed Property. A portion of the cost to

provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available County revenues other than Fire Rescue Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the MSBU will be benefited by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the MSBU. Fire Rescue Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Rescue Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled St. Johns County, Florida Fire Assessment Memorandum, May 2008, prepared by Government Services Group, Inc., which is hereby incorporated herein by reference.

general

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Rescue Assessed Costs and identifying the Assessed Property to be included in

the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed.

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use, Building Use, and Building Area for improved property within the MSBU, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use, and (3) the County conducted field work to ascertain Building use when sufficient information was not available relative to Building Area.

cost apportionment

(D) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of County of North Lauderdale v. SMM Properties, Inc., 825

So. 2d 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning the Fire Rescue Assessed Cost among classifications of improved property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire rescue services from property use and to determine the benefit to property use resulting from the availability of fire rescue services to protect and serve Buildings located within Assessed Property and their intended occupants. There exist sufficient Fire Rescue Incident Reports that document the historical demand for fire rescue services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages that were determined by an examination of Time in Service detailed in the Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Costs among the Property Use Categories.

(G) The Time in Service for fire rescue services provides an accurate measure of the fire department personnel, apparatus and other resources employed by the County to provide fire rescue services to each Property Use Category. Therefore, it is fair and reasonable to apportion the Fire Rescue Assessed Costs among the Property

Use Categories based upon the proportionate Time in Service for each Property Use Category.

(H) As a result of the urbanizing character of the MSBU, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Additionally, the number of calls for service to vacant land parcels was minimal, and 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 vacant land would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Costs to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(I) 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 uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

parcel apportionment

(J) The potential demand for fire rescue services is driven by the property's assigned Fire Flow Requirement (expressed in Capacity Units), as determined by the

County's response protocols, the Hazard Classification according to Building Use, the Square Footage of the Building, and applicability of any Fire Flow Mitigation Credits.

(K) Apportioning the Fire Rescue Assessed Costs for fire rescue services on a Capacity Unit basis is a fair and reasonable method of Parcel Apportionment based upon historical demand for fire rescue services, the fire risk presented by each specific Building Use, the size of the Building, and the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available for each Building in accordance with the County's standards and practices.

(L) The Fire Flow Requirement for each Building is a proxy for the number of fire fighters, quantity and size of apparatus and other special fire fighting equipment required to be available for each Building in the MSBU pursuant to the County's standard resource allocation for an initial response to a fire call. For example, seven fire fighters and two engines are required to deliver a 300 gallon per minute response. Therefore, it is fair and reasonable to use the Fire Flow Requirement (as expressed in Capacity Units) for each Building for the Parcel Apportionment because the Fire Flow Requirement for each Building provides a reasonable estimation of the costs of the fire fighters, apparatus, equipment, services, facilities and programs the County must have available to serve each Building and these fire fighting resources are directly funded by the Fire Rescue Assessment.

(M) NFPA 1142, Annex G provides a method for determining the Fire Flow Requirement for Buildings depending upon a series of factors, including the type of construction, size of the Building and the Hazard Class or potential combustibility of the contents of the Building. NFPA 1142, Annex G is used by the County to determine the

Fire Flow Requirement and fire department resources that must be available in the event of a maximum fire response for each Building within the MSBU. Therefore, it is fair and reasonable to use NFPA 1142, Annex G in calculating the Parcel Apportionment because such standard contains the best practices in the fire fighting industry and is the most comprehensive, accurate and reliable information with regard to determining Fire Flow Requirements.

(N) The County's initial full alarm assignment provides for the establishment of an uninterrupted water supply of 300 gallons per minute. It is fair and reasonable to use the County's response protocol as the basis for calculating the Capacity Units assigned to each Building because each Capacity Unit equates to the fire department's capability to effectively deliver fire flow of 300 gallons per minute.

(O) It is fair and reasonable to use "ordinary construction" as the construction type for determining the Fire Flow Requirement for each Building because ordinary construction is the predominant construction type within the MSBU and Fire Flow Mitigation Credits will be available on a case-by-case basis for any more fire resistant type of construction.

(P) A fire in a Building containing highly combustible contents will require a higher rate of fire flow and associated resources due to a greater risk of fire spread and heat release than a Building with contents of low combustability and the County must allocate its fire fighting resources to provide the required fire flow for the structure. Therefore, it is fair and reasonable to use the Hazard Classifications established by NFPA 1142, Chapter 5 as one factor in the Parcel Apportionment because such standard contains the best practices in the fire fighting industry and is the most

comprehensive, accurate and reliable information with regard to Building risk assignments.

(Q) The greater the size of the Building, the greater the potential for a large fire and the greater the Fire Flow Requirement that must be available in the event of a fire in a structure of that Building's size and Hazard Classification. Therefore, it is fair and reasonable to use Building Square Footage as one factor in the Parcel Apportionment.

(R) There may be additional factors that could increase the Fire Flow Requirement needed for a specific Building; however, the administrative burden of collecting and maintaining such data for every property within the MSBU makes it impractical for the County to utilize these factors and greatly outweighs the benefit that could be realized from a further refinement of the methodology.

(S) The demand for the availability of fire rescue services diminishes at the outer limit of Building size since a fire occurring in a Building greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire to adjacent structures. Further, the County's maximum fire flow under present circumstances is 12,000 gallons per minute. Therefore it is fair and reasonable to place a cap on the maximum Fire Flow Requirement attributable to any Building of 12,000 gallons per minute.

(T) In the case of a Building equipped with a Certified Fire Sprinkler System, a Certified Fire Suppression System or a Building that is otherwise designed to be more fire resistant due to unique building construction, the County's fire fighting resources

must still be present at the scene of any fire incident to control the scene, respond in the event of a system malfunction, ultimately extinguish any fire, and ensure the safety of all structures involved. However, fully functioning and properly designed Certified Fire Sprinkler Systems, Certified Fire Suppression Systems and fire resistant construction may provide some measure of built-in fire protection which may lessen the total fire suppression burden and the use of the County's fire fighting resources. Further, as an incentive to encourage existing and new Buildings to employ these types of fire safety measures, it is fair and reasonable to provide Fire Flow Mitigation Credits for Buildings with these features that perform to original design standards for fire resistant construction, or Certified Fire Sprinkler Systems and Certified Fire Suppression Systems that are installed, monitored, inspected, maintained and tested to the specifications of County standards.

(U) Pursuant to NFPA 1142, Annex G, the Fire Flow Requirement for Special Use Buildings, such as lumber yards, aircraft hangars and petroleum storage facilities which present special fire rescue problems should be determined on an individual basis, therefore it is fair and reasonable for the County to determine the Fire Flow Requirement for Special Use Buildings on an individual basis.

(V) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the County. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

policies

(W) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon the Buildings located on such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, pursuant to Section 2.15 of the Ordinance, no Fire Rescue Assessment shall be imposed upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(X) Government Property provides facilities and uses to the community, local constituents and the public in general that serves a legitimate public purpose and provides a public benefit. Therefore it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Government Property pursuant to Section 2.15 of the Ordinance.

(Y) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property as compared to other Single Family Residential Property and Recreational Vehicle Park property as compared to other Commercial Property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park property and Recreational Vehicle Park property.

SECTION 7. COST APPORTIONMENT METHODOLOGY.

(A) Utilizing data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the County assigned fire rescue incidents located within the MSBU, to Property Use Categories. Any duplicate responses and mutual aid given calls were removed.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the total Time in Service within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Time in Service allocated to each Property Use Category bears to the total Time in Service documented for all Property Use Categories within the sampling period.

(C) Appendix C contains a designation of Code Descriptions by Property Use Category with the Improvement Codes. Such correlation between Code Descriptions by Property Use Category on the Fire Rescue Incident Reports and the Improvement Codes is necessary to allocate the historical demand for fire rescue services as reflected by the Fire Rescue Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

(D) The Demand Percentage for each Property Use Category was then applied to the Fire Rescue Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Rescue Assessed Costs allocated to each individual Property Use Category.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Assessed Costs allocated to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix F, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Initial Assessment Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix F is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 9 of this Initial Assessment Resolution.

**SECTION 9. DETERMINATION OF FIRE RESCUE ASSESSED COSTS;
ESTABLISHMENT OF INITIAL FIRE RESCUE ASSESSMENTS.**

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2008, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule, which is attached hereto as Appendix E and incorporated herein by reference. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from legally available County revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2008. No portion of such Fire Rescue Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2008, as provided in Section 10 of this Initial Assessment Resolution.

SECTION 10. ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year beginning October 1, 2008, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories within the MSBU. The County Administrator shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the County Administrator and open to public

inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the MSBU.

SECTION 11. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Mobile Home Parks and Recreational Vehicle Parks, as compared to other Single Family Residential Property and Commercial Property, respectively, and the potential sustained lack of demand for fire rescue services for unoccupied spaces, each Owner of Mobile Home Park and Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Rescue Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Mobile Home Park property shall not be considered Single Family Residential Property and shall not be subject to the Fire Rescue Assessments. Similarly, vacant spaces within Recreational Vehicle Park property shall not be considered Commercial Property and shall not be subject to the Fire Rescue Assessments.

(C) Vacant spaces shall be those determined by the County Administrator based on evidence of a vacancy rate provided by the Owner on or before August 1, 2008 for the initial year and on or before June 1 of each subsequent year. The vacancy rate shall be defined as the percentage of available spaces within a Mobile Home Park or Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

| | |
|--|-----------|
| Exact Number of Permitted Sites within the park (not including overflow areas) | _____A |
| Times (x) Days in Reporting Period | (x 365) B |
| Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500) | _____C |
| Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year | _____D |
| Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%) | _____E |
| Vacancy Rate Subtract E from 100% (Example: 100% - 34.2% = 65.8%) | _____F |

The Owner shall certify by affidavit to the County, on a form provided by the County Administrator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Mobile Home Park or Recreational Vehicle Park, and (3) the vacancy rate.

(D) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2008 upon a parcel of Mobile Home Park or Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such

parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Rescue Assessment attributable to the entire parcel of Mobile Home Park or Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(E) Any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

SECTION 12. FIRE FLOW MITIGATION CREDIT.

(A) Although the County's fire fighting resources must still be present at the scene of any fire incident, the Board recognizes the potential benefits provided by Certified Fire Sprinkler Systems, Certified Fire Suppression Systems or other fire resistant Building construction, and the Board desires to encourage existing and new Buildings to employ these types of fire safety measures. Accordingly, the number of Capacity Units otherwise attributable to such Buildings shall be adjusted by a Fire Flow Mitigation Credit determined in accordance with the Fire Flow Mitigation Credit Policy, attached hereto as Appendix I and incorporated herein by reference. No Fire Flow Mitigation Credit shall exceed 40% of the Building's assigned Capacity Units.

(B) Prior to August 1, 2008, the property owner shall file with the County Administrator an application under oath demonstrating entitlement to a Fire Flow Mitigation Credit in accordance with the attached Fire Flow Mitigation Credit Policy. Such application shall include the following:

- (1) The name and address of all Owners of the property;
- (2) The address and legal description for the property;

(3) If seeking a Fire Flow Mitigation Credit for a Certified Fire Sprinkler System, documentation on the type of Certified Fire Sprinkler System installed in the Building and proof that the system was installed, inspected, monitored, and maintained in accordance with the County's standards;

(4) If seeking a Fire Flow Mitigation Credit for a Certified Fire Suppression System, documentation on the type of Certified Fire Suppression System installed in the Building and proof that the system was installed, inspected, monitored, and maintained in accordance with the County's standards;

(5) If seeking a Fire Flow Mitigation Credit for fire resistant building construction, documentation on the construction materials used for all exterior walls and frames, floors, roof, and supports; and

(6) The property owner shall furnish such other information relating to the application as may be reasonably requested.

(C) The County Administrator, with the assistance of other members of the administrative staff of the County, shall, within ten (10) business days after the filing of such application, review the application and such other supporting data that may be filed therewith and make such further investigation as may be reasonably required in order to determine if the applicant is qualified for a Fire Flow Mitigation Credit pursuant to this Section.

(D) The County Administrator shall furnish his written decision to such property owner by United States mail, postage prepaid, addressed to the property owner at the address stated on the application on or before the expiration of fifteen (15)

business days following the filing of the application determining if the property is or is not qualified for a Fire Flow Mitigation Credit pursuant to this Section.

(E) If the County Administrator determines that such property is entitled to a Fire Flow Mitigation Credit pursuant to this Section, then the County Administrator shall adjust or cause to be adjusted the number of Capacity Units assigned to said property in accordance with the Fire Flow Mitigation Credit Policy.

(F) Any Fire Flow Mitigation Credit granted is valid for one Fiscal Year. After the application for a Fire Flow Mitigation Credit for the Fiscal Year beginning October 1, 2008, which application deadline is provided in paragraph (B) above, the property owner must reapply annually by June 1 to continue to receive the Fire Flow Mitigation Credit for the next Fiscal Year.

SECTION 13. METHOD OF COLLECTION. It is hereby declared that the Fire Rescue Assessments shall be collected and enforced pursuant to Uniform Assessment Collection Act as provided in Section 3.01 of the Ordinance for Fiscal Year beginning October 1, 2008.

SECTION 14. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 9:00 a.m. or as soon thereafter as can be heard on August 5, 2008, in the St. Johns County Auditorium, 4020 Lewis Speedway, St. Augustine, Florida, at which time the Board will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments.

SECTION 15. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 14 hereof in the

manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than July 15, 2008 in substantially the form attached hereto as Appendix G.

SECTION 16. NOTICE BY MAIL. The County Administrator shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix H. Such notices shall be mailed no later than July 15, 2008.

SECTION 17. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the County's Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs to properties within the MSBU, as reflected by the Fire Rescue Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs provided to properties within the MSBU.

SECTION 18. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 10th day of June, 2008.

ST. JOHNS COUNTY, FLORIDA

By: *Ch Manuel*
Chair



ATTEST:

Cheryl Strickland, Clerk

Pam Haltem
Deputy County Clerk

RENDITION DATE 6/17/08

APPROVED AS TO FORM AND CONTENT:

Michael D. Hill
County Attorney - Deputy County Attorney

APPENDIX A

**FIRE RESCUE INCIDENT REPORT TYPE
OF SITUATION FOUND CODES**

APPENDIX A

FIRE RESCUE INCIDENT REPORT TYPE OF SITUATION FOUND CODES

| CODE | DESCRIPTION | TYPE |
|------|---|---------|
| 100 | FIRE, OTHER | NON-EMS |
| 111 | BUILDING FIRE | NON-EMS |
| 112 | FIRES IN STRUCTURES OTHER THAN IN A BUILDING | NON-EMS |
| 113 | COOKING FIRE, CONFINED TO A CONTAINER | NON-EMS |
| 114 | CHIMNEY OR FLUE FIRE, CONFINED TO CHIMNEY OR FLUE | NON-EMS |
| 116 | FUEL BURNER/BOILER MALFUNCTION, FIRE CONFINED | NON-EMS |
| 117 | COMMERCIAL COMPACTOR FIRE, CONFINED TO RUBBISH | NON-EMS |
| 118 | TRASH OR RUBBISH FIRE, CONTAINED | NON-EMS |
| 121 | FIRE IN MOBILE HOME USED AS A FIXED RESIDENCE | NON-EMS |
| 122 | FIRE IN MOBILE HOME, CAMPER, RECREATIONAL VEHICLE | 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 |
| 135 | AIRCRAFT FIRE | NON-EMS |
| 137 | CAMPER OR RV FIRE | NON-EMS |
| 138 | OFF ROAD VEHICLE OR HEAVY EQUIPMENT FIRE | NON-EMS |
| 140 | NATURAL VEGETATION FIRE | NON-EMS |
| 141 | FOREST, WOODS OR WILDLAND FIRE | NON-EMS |
| 142 | BRUSH, OR BRUSH AND GRASS MIXTURE FIRE | NON-EMS |
| 143 | GRASS FIRE | NON-EMS |
| 150 | OUTSIDE RUBBISH FIRE, OTHER | NON-EMS |
| 151 | OUTSIDE RUBBISH, TRASH OR WASTE FIRE | NON-EMS |
| 152 | GARBAGE DUMP OR SANITARY LANDFILL FIRE | NON-EMS |
| 153 | CONSTRUCTION OR DEMOLITION LANDFILL FIRE | NON-EMS |
| 154 | DUMPSTER OR OTHER OUTSIDE TRASH RECEPTACLE FIRE | NON-EMS |
| 155 | OUTSIDE STATIONARY COMPACTOR/COMPACTED TRASH FIRE | NON-EMS |
| 160 | SPECIAL OUTSIDE FIRE, OTHER | NON-EMS |
| 161 | OUTSIDE STORAGE FIRE | NON-EMS |
| 162 | OUTSIDE EQUIPMENT FIRE | NON-EMS |
| 200 | OVERPRESSURE RUPTURE, EXPLOSION, OVERHEAT, OTHER | NON-EMS |
| 210 | OVERPRESSURE RUPTURE FROM STEAM, OTHER | NON-EMS |
| 213 | STEAM RUPTURE OF PRESSURE OR PROCESS VESSEL | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|--|-------------|
| 231 | CHEMICAL REACTION RUPTURE OF PROCESS VESSEL | 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 |
| 321 | EMS CALL, EXCLUDING VEHICLE ACCIDENT WITH INJURY | EMS |
| 322 | VEHICLE ACCIDENT WITH INJURIES | EMS |
| 323 | MOTOR VEHICLE/PEDESTRIAN ACCIDENT (MV PED) | EMS |
| 324 | MOTOR VEHICLE ACCIDENT, NO INJURIES | EMS |
| 331 | LOCK-IN (IF LOCK OUT, USE 511) | NON-EMS |
| 340 | SEARCH, OTHER | NON-EMS |
| 341 | SEARCH FOR PERSON ON LAND | NON-EMS |
| 342 | SEARCH FOR PERSON IN WATER | NON-EMS |
| 350 | EXTRICATION, RESCUE, OTHER | NON-EMS |
| 351 | EXTRICATION OF VICTIM(S) FROM BUILDING/STRUCTURE | NON-EMS |
| 352 | EXTRICATION OF VICTIM(S) FROM VEHICLE | NON-EMS |
| 353 | REMOVAL OF VICTIM(S) FROM STALLED ELEVATOR | NON-EMS |
| 354 | TRENCH/BELOW GRADE RESCUE | NON-EMS |
| 360 | WATER & ICE RELATED RESCUE, OTHER | NON-EMS |
| 361 | SWIMMING/RECREATIONAL WATER AREAS RESCUE | NON-EMS |
| 364 | SURF RESCUE | NON-EMS |
| 365 | WATERCRAFT 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 |
| 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 |
| 443 | LIGHT BALLAST BREAKDOWN | NON-EMS |
| 444 | POWER LINE DOWN | NON-EMS |
| 445 | ARCING, SHORTED ELECTRICAL EQUIPMENT | NON-EMS |
| 451 | POLICE ASSIST | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|---|-------------|
| 462 | AIRCRAFT STANDBY | NON-EMS |
| 463 | VEHICLE ACCIDENT, GENERAL CLEANUP | NON-EMS |
| 471 | EXPLOSIVE, BOMB REMOVAL (FOR BOMB SCARE, USE 721) | NON-EMS |
| 481 | ATTEMPT TO BURN | NON-EMS |
| 500 | SERVICE CALL, OTHER | NON-EMS |
| 510 | PERSON IN DISTRESS, OTHER | NON-EMS |
| 511 | LOCK-OUT | NON-EMS |
| 512 | RING OR JEWELRY REMOVAL | NON-EMS |
| 520 | WATER PROBLEM, OTHER | NON-EMS |
| 522 | WATER OR STEAM LEAK | NON-EMS |
| 531 | SMOKE OR ODOR REMOVAL | 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 |
| 561 | UNAUTHORIZED BURNING | NON-EMS |
| 571 | COVER ASSIGNMENT, STANDBY, MOVEUP | NON-EMS |
| 600 | GOOD INTENT CALL, OTHER | NON-EMS |
| 611 | DISPATCHED & CANCELED EN ROUTE | NON-EMS |
| 621 | WRONG LOCATION | NON-EMS |
| 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 |
| 713 | TELEPHONE, MALICIOUS FALSE ALARM | NON-EMS |
| 714 | CENTRAL STATION, MALICIOUS FALSE ALARM | NON-EMS |
| 715 | LOCAL ALARM SYSTEM, MALICIOUS FALSE ALARM | NON-EMS |
| 721 | BOMB SCARE - NO BOMB | NON-EMS |
| 730 | SYSTEM MALFUNCTION | NON-EMS |
| 731 | SPRINKLER ACTIVATION DUE TO MALFUNCTION | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|--|-------------|
| 732 | EXTINGUISHING SYSTEM ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 733 | SMOKE DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 734 | HEAT DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 735 | ALARM SYSTEM SOUNDED DUE TO MALFUNCTION | NON-EMS |
| 736 | CO DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 740 | UNINTENTIONAL TRANSMISSION OF ALARM, OTHER | NON-EMS |
| 741 | SPRINKLER ACTIVATION, NO FIRE - UNINTENTIONAL | 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 |
| 800 | SEVERE WEATHER OR NATURAL DISASTER, OTHER | NON-EMS |
| 812 | FLOOD ASSESSMENT | 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

APPENDIX B

FIXED PROPERTY USE CODES

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|---|--------------------------|
| 000 | FIXED PROP USE UNDETERMINED | NON-SPECIFIC |
| 100 | UNKNOWN OTHER | NON-SPECIFIC |
| 110 | FIXED USE RECREATION, OTHER | COMMERCIAL |
| 111 | BOWLING ESTABLISHMENT | COMMERCIAL |
| 114 | ICE RINK | COMMERCIAL |
| 115 | ROLLER RINK | COMMERCIAL |
| 116 | SWIMMING FACILITY | COMMERCIAL |
| 120 | VARIABLE USE AMUSEMENT/RECREATION | COMMERCIAL |
| 121 | BALLROOM, GYMNASIUM | COMMERCIAL |
| 122 | EXHIBITION HALL | COMMERCIAL |
| 123 | ARENA/STADIUM | COMMERCIAL |
| 124 | PLAYGROUND | COMMERCIAL |
| 129 | AMUSEMENT CENTER INDOOR/OUTDOOR | COMMERCIAL |
| 130 | PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR | INSTITUTIONAL |
| 131 | CHURCH/CHAPEL | INSTITUTIONAL |
| 133 | CHURCH HALL | INSTITUTIONAL |
| 140 | CLUBS, OTHER | COMMERCIAL |
| 141 | ATHLETIC CLUB/YMCA | COMMERCIAL |
| 142 | CLUB HOUSE | COMMERCIAL |
| 143 | YACHT CLUB | COMMERCIAL |
| 144 | CASINO, GAMBLING CLUBS | COMMERCIAL |
| 150 | PUBLIC, GOVT, OTHER | INSTITUTIONAL |
| 151 | LIBRARY | INSTITUTIONAL |
| 152 | MUSEUM, ART GALLERY | INSTITUTIONAL |
| 154 | MEMORIAL STRUCTURE, MONUMENT | INSTITUTIONAL |
| 155 | COURT ROOM | INSTITUTIONAL |
| 160 | EATING/DRINKING PLACES | COMMERCIAL |
| 161 | RESTAURANT | COMMERCIAL |
| 162 | NIGHTCLUB | COMMERCIAL |
| 171 | AIRPORT TERMINAL | COMMERCIAL |
| 173 | BUS TERMINAL | COMMERCIAL |
| 183 | MOVIE THEATER | COMMERCIAL |
| 185 | RADIO, TV STUDIO | COMMERCIAL |
| 200 | EDUCATIONAL PROPERTY OTHER | INSTITUTIONAL |
| 210 | SCHOOLS NON-ADULT OTHER | INSTITUTIONAL |
| 211 | PRE-SCHOOL | INSTITUTIONAL |

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|---|------------------------------|
| 213 | ELEMENTARY SCHOOL | INSTITUTIONAL |
| 214 | JUNIOR HIGH SCHOOL | INSTITUTIONAL |
| 215 | HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL | INSTITUTIONAL |
| 241 | COLLEGE/UNIVERSITY | INSTITUTIONAL |
| 254 | DAY CARE-IN COMMERCIAL PROPERTY | COMMERCIAL |
| 255 | DAY CARE-IN RESIDENCE-LICENSED | COMMERCIAL |
| 300 | HEALTHCARE/DETENTION OTHER | INSTITUTIONAL |
| 309 | OTHER INSTITUTIONAL PROPERTY | INSTITUTIONAL |
| 311 | CARE OF THE AGED/NURSING STAFF | INSTITUTIONAL |
| 321 | MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY | INSTITUTIONAL |
| 322 | ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER | INSTITUTIONAL |
| 331 | HOSPITAL-MEDICAL/PSYCHIATRIC | INSTITUTIONAL |
| 332 | HOSPICES | INSTITUTIONAL |
| 340 | CLINICS, OTHER | INSTITUTIONAL |
| 341 | CLINIC, CLINIC-TYPE INFIRMARY | INSTITUTIONAL |
| 342 | DOCTOR/DENTIST/SURGEONS OFFICE | COMMERCIAL |
| 343 | HEMODIALYSIS UNIT | INSTITUTIONAL |
| 361 | JAIL/PRISON - NOT JUVENILE | INSTITUTIONAL |
| 363 | REFORMATORY, JUVENILE DETENTION CENTER | INSTITUTIONAL |
| 365 | POLICE STATION | INSTITUTIONAL |
| 400 | RESIDENTIAL OTHER | SINGLE-FAMILY RESIDENTIAL |
| 419 | ONE- AND TWO-FAMILY DWELLING | SINGLE-FAMILY RESIDENTIAL |
| 421 | 1 OR 2 LIVING UNITS W/BUSINESS | MULTI-FAMILY RESIDENTIAL |
| 422 | 3 THROUGH 6 UNITS | MULTI-FAMILY RESIDENTIAL |
| 424 | OVER 20 UNITS | MULTI-FAMILY RESIDENTIAL |
| 429 | MULTI-FAMILY DWELLINGS | MULTI-FAMILY RESIDENTIAL |
| 432 | 9 TO 15 ROOMERS OR BOARDERS | MULTI-FAMILY RESIDENTIAL |
| 439 | ROOMING, BOARDING, RESIDENTIAL HOTELS | MULTI-FAMILY RESIDENTIAL |
| 449 | HOTELS, MOTELS, INNS, LODGES | COMMERCIAL |
| 459 | RESIDENTIAL BOARD AND CARE | INSTITUTIONAL |
| 460 | DORMITORIES OTHER | INSTITUTIONAL |
| 464 | MILITARY BARRACKS/DORMITORY | INSTITUTIONAL |
| 500 | MERCANTILE PROPERTIES OTHER | COMMERCIAL |
| 510 | UNKNOWN FOOD, BEVERAGE SALES | COMMERCIAL |
| 511 | CONVENIENCE STORE | COMMERCIAL |
| 519 | FOOD, BEVERAGE SALES, GROCERY STORE | COMMERCIAL |

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|--|--------------------------|
| 529 | TEXTILE, WEARING APPAREL SALES | COMMERCIAL |
| 539 | HOUSEHOLD GOODS SALES, REPAIRS | COMMERCIAL |
| 540 | UNKNOWN SPECIALTY SHOPS | COMMERCIAL |
| 547 | FLORIST SHOP, GREENHOUSE | 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 |
| 573 | MOTOR VEHICLE REPAIR, PAINT SHOP | COMMERCIAL |
| 574 | MOTOR VEHICLE, TRAILER SALES | COMMERCIAL |
| 579 | MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS | COMMERCIAL |
| 580 | GENERAL ITEM STORES, OTHER | COMMERCIAL |
| 581 | DEPARTMENT STORE | COMMERCIAL |
| 585 | MALL | COMMERCIAL |
| 589 | OTHER GENERAL ITEM STORE | COMMERCIAL |
| 590 | UNKNOWN OFFICES | COMMERCIAL |
| 592 | BANK W/FIRST STORY BANKING FACILITY | COMMERCIAL |
| 593 | MEDICAL, RESEARCH, SCIENTIFIC OFFICE | COMMERCIAL |
| 596 | POST OFFICE OR MAILING FORMS | INSTITUTIONAL |
| 599 | BUSINESS OFFICES | COMMERCIAL |
| 600 | BASIC INDUSTRY, UTILITY, DEFENSE OTHER | INDUSTRIAL/WAREHOUSE |
| 629 | LABORATORIES | INDUSTRIAL/WAREHOUSE |
| 631 | NATIONAL DEFENSE SITE/MILITARY SITE | INSTITUTIONAL |
| 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 |
| 647 | WATER UTILITY | INDUSTRIAL/WAREHOUSE |
| 648 | SANITARY SERVICE | INDUSTRIAL/WAREHOUSE |
| 649 | OTHER UTILITY, ENERGY DISTRIB. SYSTEM | INDUSTRIAL/WAREHOUSE |
| 655 | CROPS, ORCHARDS | NOT USED |
| 659 | LIVESTOCK PRODUCTION | NOT USED |
| 669 | FOREST, TIMBERLAND | NOT USED |
| 679 | MINING, QUARRYING/NATURAL RAW MATERIALS | INDUSTRIAL/WAREHOUSE |
| 700 | MANUFACTURING PROPERTY, PROCESSING | INDUSTRIAL/WAREHOUSE |

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|-------------------------------------|--------------------------|
| 799 | OTHER MANUFACTURING NOT CLASS ABOVE | INDUSTRIAL/WAREHOUSE |
| 800 | STORAGE PROPERTY OTHER | INDUSTRIAL/WAREHOUSE |
| 807 | OUTSIDE MATERIAL STORAGE AREA | NON-SPECIFIC |
| 808 | SHED | NON-SPECIFIC |
| 881 | RESIDENTIAL PARKING STORAGE | INDUSTRIAL/WAREHOUSE |
| 882 | GENERAL VEHICLE PARKING GARAGE | INDUSTRIAL/WAREHOUSE |
| 888 | FIRE STATIONS | INSTITUTIONAL |
| 890 | GENERAL ITEM; INSUFF INFO | INDUSTRIAL/WAREHOUSE |
| 891 | GENERAL WAREHOUSE | INDUSTRIAL/WAREHOUSE |
| 898 | WHARF, PIER | NON-SPECIFIC |
| 899 | RESIDENTIAL OR SELF STORAGE UNITS | INDUSTRIAL/WAREHOUSE |
| 900 | OUTSIDE, SPECIAL PROPERTIES; OTHER | NON-SPECIFIC |
| 919 | DUMP SANITARY LANDFILL | NON-SPECIFIC |
| 921 | BRIDGE, TRESTLE | NON-SPECIFIC |
| 926 | OUTBUILDING, EXCLUDING GARAGE | NON-SPECIFIC |
| 930 | OUTDOOR PROPERTIES; INSUFF INFO | NON-SPECIFIC |
| 931 | OPEN LAND, FIELD | VACANT |
| 935 | CAMPSITE WITH UTILITIES | COMMERCIAL |
| 936 | VACANT LOT | VACANT |
| 937 | BEACH | NON-SPECIFIC |
| 938 | GRADED AND CARED FOR PLOTS OF LAND | VACANT |
| 940 | WATER AREAS, OTHER | NON-SPECIFIC |
| 941 | IN OPEN SEA, TIDAL WATERS | NON-SPECIFIC |
| 946 | LAKE/RIVER/STREAM | NON-SPECIFIC |
| 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 |
| 964 | UNPAVED STREET, ROAD, PATH | NON-SPECIFIC |
| 965 | UNCOVERED PARKING AREA | NON-SPECIFIC |
| 972 | AIRCRAFT RUNWAY | COMMERCIAL |
| 973 | TAXIWAY/UNCOV PARK/MAINT AREA | COMMERCIAL |
| 974 | AIRCRAFT LOADING AREA | COMMERCIAL |
| 981 | CONSTRUCTION SITE | NON-SPECIFIC |
| 983 | PIPELINE, POWER LINE RIGHT OF WAY | NON-SPECIFIC |
| 984 | INDUSTRIAL PLANT YARD | INDUSTRIAL/WAREHOUSE |
| NNN | NONE | NON-SPECIFIC |
| UUU | UNDETERMINED | NON-SPECIFIC |

APPENDIX C

IMPROVEMENT CODES AND HAZARD CLASSIFICATIONS

APPENDIX C

IMPROVEMENT CODES AND HAZARD CLASSIFICATIONS

| BUC | BUC DESC | CATEGORY NAME | CPTY CLASS ID |
|------------|-----------------|------------------------------|----------------------|
| 0000 | VACANT | NOT USED | |
| 0100 | SINGLE FAM | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0200 | SFR MANUF | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0400 | LOG | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0700 | DAY CARE | COMMERCIAL | 7HZ |
| 0800 | SWMH | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0801 | DWMH | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0802 | TWMH | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0900 | SFRS | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 1700 | DORMITORY | INSTITUTIONAL | 7HZ |
| 1760 | LABOR DORM | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2200 | M/FAM LOW | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2300 | M/FAM | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2301 | RETIREMENT | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2400 | M/FAM TWH | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2700 | DUPLEX/TRT | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 2800 | DUP/TRI/CO | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 3300 | NCLUB/BARS | COMMERCIAL | 5HZ |
| 3400 | BOWLING LN | COMMERCIAL | 5HZ |
| 3434 | LAUNDROMAT | COMMERCIAL | 5HZ |
| 3500 | STORE RETL | COMMERCIAL | 4HZ |
| 3600 | STORE DISC | COMMERCIAL | 4HZ |
| 3700 | STORE DEPT | COMMERCIAL | 4HZ |
| 3800 | SHOP NBHD | COMMERCIAL | 4HZ |
| 3900 | SHOP COMTY | COMMERCIAL | 4HZ |
| 4000 | SHOP REGNL | COMMERCIAL | 4HZ |
| 4100 | SHP SPR RG | COMMERCIAL | 4HZ |
| 4200 | SUPER MRKT | COMMERCIAL | 4HZ |
| 4300 | NBHD CONVE | COMMERCIAL | 4HZ |

| | | | |
|------|------------|----------------------|-----|
| 4301 | NBHD CON G | COMMERCIAL | 4HZ |
| 4400 | HOTEL | COMMERCIAL | 7HZ |
| 4410 | BED/BREAK | COMMERCIAL | 7HZ |
| 4500 | HOTEL/MOTL | COMMERCIAL | 7HZ |
| 4600 | MOTEL LOW | COMMERCIAL | 7HZ |
| 4900 | OFFICE LOW | COMMERCIAL | 7HZ |
| 5000 | OFFICE HGH | COMMERCIAL | 7HZ |
| 5200 | OFFICE MED | COMMERCIAL | 6HZ |
| 5300 | HOSPITAL | INSTITUTIONAL | 7HZ |
| 5310 | SURGICAL C | COMMERCIAL | 6HZ |
| 5320 | LAB | COMMERCIAL | 6HZ |
| 5330 | INFIRM/DIS | INSTITUTIONAL | 6HZ |
| 5340 | RESEARCH | INSTITUTIONAL | 5HZ |
| 5400 | NURS HOME | INSTITUTIONAL | 7HZ |
| 5430 | GROUP CARE | INSTITUTIONAL | 7HZ |
| 5600 | RESTAURANT | COMMERCIAL | 5HZ |
| 5700 | RES F/FOOD | COMMERCIAL | 5HZ |
| 5710 | SNACK BAR | COMMERCIAL | 5HZ |
| 5800 | REC FACIL | COMMERCIAL | 5HZ |
| 5810 | SHOWER BLD | COMMERCIAL | 7HZ |
| 5850 | TOUR ATTR | COMMERCIAL | 5HZ |
| 6000 | AUDITORIUM | COMMERCIAL | 4HZ |
| 6010 | GYM | INSTITUTIONAL | 7HZ |
| 6020 | GYM | INSTITUTIONAL | 7HZ |
| 6050 | RADIO/TV | COMMERCIAL | 6HZ |
| 6060 | ARMORY | INSTITUTIONAL | 6HZ |
| 6061 | FORT | INSTITUTIONAL | 6HZ |
| 6100 | THEATER | COMMERCIAL | 7HZ |
| 6300 | BRNCH BANK | COMMERCIAL | 6HZ |
| 6400 | SERV STATN | COMMERCIAL | 6HZ |
| 6410 | QUICK LUBE | COMMERCIAL | 6HZ |
| 6465 | CAR W AUTO | COMMERCIAL | 6HZ |
| 6470 | CAR W SELF | COMMERCIAL | 6HZ |
| 6500 | GARAGE | COMMERCIAL | 6HZ |
| 6550 | PARK GAR U | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6555 | PARK GAR A | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6560 | TELE EXCH | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6570 | STOR GAR | INDUSTRIAL/WAREHOUSE | 4HZ |
| 6600 | VEH SALE/R | COMMERCIAL | 6HZ |
| 6700 | SERV SHOP | COMMERCIAL | 4HZ |

| | | | |
|------|------------|----------------------|-----|
| 6710 | AUTO SRV | COMMERCIAL | 4HZ |
| 6711 | TRUCK STOP | COMMERCIAL | 4HZ |
| 6720 | SALON/SPA | COMMERCIAL | 6HZ |
| 6750 | WATR TREAT | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6800 | MORTUARY | INSTITUTIONAL | 6HZ |
| 6900 | CLUB HOUSE | COMMERCIAL | 7HZ |
| 6910 | TENNIS CLB | COMMERCIAL | 7HZ |
| 6950 | CNTRY CLUB | COMMERCIAL | 7HZ |
| 6960 | CART STO B | INDUSTRIAL/WAREHOUSE | 6HZ |
| 7000 | COLD STRGE | INDUSTRIAL/WAREHOUSE | 5HZ |
| 7050 | CANNERY | INDUSTRIAL/WAREHOUSE | 6HZ |
| 7100 | TRANS TERM | COMMERCIAL | 4HZ |
| 7102 | ELEC VAULT | INDUSTRIAL/WAREHOUSE | 6HZ |
| 7200 | HEALTH CLB | COMMERCIAL | 7HZ |
| 7300 | SER/SALES | COMMERCIAL | 4HZ |
| 7350 | VETERINARY | COMMERCIAL | 6HZ |
| 7360 | DOG KENNEL | COMMERCIAL | 4HZ |
| 7720 | LIBRARY | INSTITUTIONAL | 7HZ |
| 7800 | EXCEP STOR | INDUSTRIAL/WAREHOUSE | 4HZ |
| 7900 | EXCEP COMM | COMMERCIAL | 4HZ |
| 8000 | MANUF LGHT | INDUSTRIAL/WAREHOUSE | 5HZ |
| 8100 | MANUF HEVY | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8200 | WAREH DIST | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8300 | WAREH MINI | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8400 | WAREH STOR | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8410 | STOR POTAT | INDUSTRIAL/WAREHOUSE | 5HZ |
| 8420 | WAREH TRAN | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8450 | GREENHOUSE | INDUSTRIAL/WAREHOUSE | 5HZ |
| 8500 | AIR HANGAR | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8510 | T-HANGER | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8520 | OPENHANGAR | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8600 | BARNS | NOT USED | |
| 8601 | OPEN/STRG | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8602 | UTILITY SH | NOT USED | |
| 8650 | STABLE | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8700 | PREF MET S | NOT USED | |
| 8710 | SHED | NOT USED | |
| 8790 | EQUIP SHED | NOT USED | |
| 8900 | EXCEP IND | INDUSTRIAL/WAREHOUSE | 5HZ |
| 9000 | SCHOOL | INSTITUTIONAL | 7HZ |

| | | | |
|--------------|----------------------------------|------------------------------|-----|
| 9050 | FRATERNITY | INSTITUTIONAL | 7HZ |
| 9100 | CHURCH | INSTITUTIONAL | 6HZ |
| 9200 | ED RELIGOS | INSTITUTIONAL | 7HZ |
| 9250 | RECTORY | INSTITUTIONAL | 7HZ |
| 9300 | GOVT BLDG | INSTITUTIONAL | 6HZ |
| 9350 | POST OFFIC | INSTITUTIONAL | 6HZ |
| 9360 | JAIL | INSTITUTIONAL | 7HZ |
| 9370 | FIRE VOLUN | INSTITUTIONAL | 7HZ |
| 9380 | FIRE STATN | INSTITUTIONAL | 7HZ |
| 9400 | LUMB YD BD | INDUSTRIAL/WAREHOUSE | 4HZ |
| 9500 | PREF MET A | INDUSTRIAL/WAREHOUSE | 4HZ |
| GSG_0400 | GSG CONDO - RESIDENTIAL BLDG | MULTI-FAMILY | 7HZ |
| GSG_0410 | GSG CONDO - GARAGE BLDG | NOT USED | |
| GSG_0420 | GSG CONDO - BOAT SLIP BLDG | NOT USED | |
| GSG_0430 | GSG CONDO - COMMERCIAL BLDG | COMMERCIAL | 7HZ |
| GSG_0440 | GSG CONDO - TIMESHARE | MULTI-FAMILY RESIDENTIAL | 7HZ |
| GSG_MH_RVSP | RV SPACES IN MH PARK | COMMERCIAL | 7HZ |
| GSG_MHPK | MOBILE HOME PARK | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| GSG_RV_MHSPC | MOBILE HOME SPACES ON RV PARK | COMMERCIAL | 7HZ |
| GSG_RVPK | RV PARK | COMMERCIAL | 7HZ |
| GSG_RVRES | RESIDENTIAL ON RV PARK | COMMERCIAL | 7HZ |

APPENDIX D

DOR CODES

APPENDIX D

DOR CODES

| DOR | DOR DESC |
|------------|-------------------------------|
| 0000 | VACANT |
| 0009 | VACANT HX BALANCE |
| 0100 | SINGLE FAMILY |
| 0130 | TOWNHOUSE |
| 0140 | TIMESHARE |
| 0172 | SFRES/DAY CARE |
| 0199 | HX DEMO REBUILDING FS 193.155 |
| 0200 | MOBILE HOME |
| 0205 | MH YR TAG |
| 0209 | MH YR TAG HX EL |
| 0210 | MH CNV SFR |
| 0300 | APARTMENTS |
| 0400 | CONDO |
| 0410 | CONDO GARAGE |
| 0420 | CONDO BOAT SLIP |
| 0430 | CONDO COMMERCIAL |
| 0440 | CONDO TIMESHARE |
| 0700 | MISC RES CAMPS |
| 0800 | MULTI-UNIT |
| 0805 | MUL UT YR TAG M |
| 1000 | VACANT COMMERCIAL |
| 1100 | STORES, 1 STORY |
| 1102 | STORE,MOBILE HOME |
| 1105 | STORES, 1 STY/OWN/OCC |
| 1200 | STORE/OFFICE/RESID |
| 1205 | STORE/OFF/RES/OWN/OCC |
| 1300 | DEPARTMENT STORES |
| 1400 | SUPERMARKET |
| 1500 | REGIONAL SHOPPING |
| 1600 | COMMUNITY SHOPPING |
| 1700 | OFFICE BUILDINGS |
| 1705 | OFFICE BLDG/OWN OCC |
| 1720 | RADIO STATION |
| 1730 | BUSINESS OFFICE PARK |
| 1735 | BUSINESS OFF/OWN OCC |

| DOR | DOR DESC |
|------------|------------------------|
| 1800 | MULTI STORY OFFICE |
| 1805 | MULTI STY OF/OWN OCC |
| 1900 | PROFESSIONAL BLDG |
| 1905 | PROF BLDG/OWN OCC |
| 2000 | TRANSIT TERMINALS |
| 2010 | AIRPARK |
| 2020 | BOAT SLIP/MARINAS |
| 2100 | RESTAURANTS/CAFE |
| 2105 | REST/CAFE OWNR OCCUP |
| 2200 | DRIVE-IN REST. |
| 2205 | DRIVE-IN REST/OWNR OCC |
| 2300 | FINANCIAL BLDG |
| 2305 | FINANCIAL BLDG/OWN OC |
| 2400 | INSURANCE COMPANY |
| 2500 | REPAIR SERVICE |
| 2505 | REPAIR SVCE/OWN OCCUP |
| 2530 | SALON/SPA/BARBE |
| 2600 | SERVICE STATION |
| 2660 | CAR WASH |
| 2700 | VEH SALE/REPAIR |
| 2800 | MOBILE HOME PARKS |
| 2810 | PARKING LOTS |
| 2815 | PARKING LT OWNROCCUP |
| 2820 | STABLES |
| 2830 | RV PARKS/CAMPGR |
| 2900 | WHOLESALE OUTLET |
| 3000 | FLORIST/GREENHOUSE |
| 3200 | THEATER/AUDITORIUM |
| 3300 | NIGHTCLUB/BARS |
| 3310 | FLEA MARKET |
| 3400 | CLUBHOUSE |
| 3401 | LEASED FOR PUBLIC |
| 3410 | BOWLING ALLEY |
| 3430 | GYM/FITNESS |
| 3440 | RECREATIONAL FI |
| 3500 | TOURIST ATTRACTION |
| 3600 | CAMPS |
| 3700 | RACE TRACKS |
| 3800 | GOLF COURSES |

| DOR | DOR DESC |
|------------|----------------------|
| 3900 | HOTELS AND MOTELS |
| 3910 | BED & BREAKFAST |
| 4000 | VACANT INDUSTRIAL |
| 4100 | LIGHT MANUFACTURE |
| 4105 | LIGHT MANU OWNR OCCP |
| 4200 | HEAVY MANUFACTURE |
| 4205 | HEAVY MANU OWNR OCCU |
| 4305 | LUMBER YARD OWNR OCC |
| 4310 | BLDG MATERIAL & SUPP |
| 4315 | BLDG MAT & SUPP OWNR |
| 4405 | PKING PLNT/STOCKMKT |
| 4500 | CANNERIES/BOTTLERS |
| 4600 | OTHER FOOD PROCESS |
| 4605 | OTHER FOOD PROCESS |
| 4700 | MINERAL PROCESSING |
| 4800 | WAREHOUSE-STORAGE |
| 4803 | WAREHS-STOR OWNER |
| 4805 | MINI-WAREHOUSE |
| 4900 | OPEN STORAGE |
| 5100 | SOD N/A |
| 5300 | CROPLAND CLASS 3 |
| 5500 | TIMBERLAND 80-89 |
| 5600 | TIMBERLAND 70-79 |
| 5900 | TIMBERLAND UNCLASS |
| 6200 | PASTURELAND 3 |
| 6600 | ORCHARD/VINEYARDS |
| 6700 | POULTRY,BEES,FISH |
| 6900 | ORNAMENTALS,MISC |
| 7000 | VAC INSTITUTIONAL |
| 7100 | CHURCHES |
| 7200 | PRVT SCHL/DAY CARE |
| 7210 | DAY CARE |
| 7215 | DAY CARE OWNR OCCUP |
| 7300 | PRIVATE HOSPITALS |
| 7410 | ASSISTED LIVING |
| 7420 | SKILLED CARE |
| 7430 | NON-MED ASST LIVING |
| 7450 | MNGD CARE COMM |
| 7500 | NON-PROFIT SERVICE |

| DOR | DOR DESC |
|------------|--------------------|
| 7600 | MORTUARY/CEMETARY |
| 7700 | CLUBS/LODGES/HALLS |
| 7900 | CULTURAL GROUPS |
| 8000 | WATER MANAGEMENT |
| 8100 | MILITARY |
| 8200 | FOREST,PARKS,RE |
| 8300 | PUBLIC SCHOOLS |
| 8400 | COLLEGES |
| 8600 | COUNTY |
| 8700 | STATE |
| 8800 | FEDERAL |
| 8900 | MUNICIPAL |
| 9000 | LEASEHOLD INTEREST |
| 9100 | UTILITIES |
| 9110 | UTIL/TOWER SITE |
| 9300 | SUB-SURFACE RIGHTS |
| 9400 | RIGHTS-OF-WAY |
| 9500 | RIVERS/LAKES/CONS |
| 9600 | SWAMP/MARSH |
| 9700 | REC AND PARK LAND |
| 9800 | CENTRALLY ASSES |
| 9900 | NO AG ACREAGE |

APPENDIX E

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

APPENDIX E

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION E-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS.

The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year beginning October 1, 2008, is \$31,056,237.00.

SECTION E-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) The estimated Fire Rescue Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year beginning October 1, 2008, is hereby established as follows for the purpose of this Initial Assessment Resolution:

| Residential Property Use Category | Rate Per Capacity Billing Unit |
|--|---------------------------------------|
| Single Family Residential | \$144.00 |
| Multi Family Residential | \$338.00 |

| Non-Residential Property Use Categories | Rate Per Capacity Billing Unit |
|--|---------------------------------------|
| Commercial | \$977.00 |
| Industrial/Warehouse | \$283.00 |
| Institutional | \$2344.00 |

(B) No Fire Assessment shall be imposed upon a parcel of Government Property or upon the portion of a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(C) Any shortfall in the expected Fire Assessment proceeds due to any reduction or exemption from payment of the Fire Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or

combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Assessments. It is the legislative determination of the Board that in the event a court of competent jurisdiction determines any exemption or reduction by the Board improper or otherwise adversely affects the validity of the Fire Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Assessment upon each affected Tax Parcel in the amount of the Fire Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the Board.

APPENDIX F

PARCEL APPORTIONMENT METHODOLOGY

APPENDIX F

PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment to each Property Use Category and to Mixed Use Property within the MSBU shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows.

SECTION F-1. GENERAL PROPERTY. The Fire Rescue Assessment for each Building within the MSBU shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the Property Use Categories. The resulting dollar amounts reflect the portions of the County's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the Property Use Categories.

(B) Separate each Building in each Property Use Category into the appropriate Hazard Classification according to its Building Use. Then separate each Building in each Property Use Category, except Special Use Buildings and Recreational Vehicle Park property, into the appropriate square footage categories by Hazard Classification provided in the following Capacity Unit Assignment Chart:

| Capacity Units | Hazard Class 7 Minimum Sq. Ft. | Hazard Class 7 Maximum Sq. Ft. | Hazard Class 6 Minimum Sq. Ft. | Hazard Class 6 Maximum Sq. Ft. | Hazard Class 5 Minimum Sq. Ft. | Hazard Class 5 Maximum Sq. Ft. | Hazard Class 4 Minimum Sq. Ft. | Hazard Class 4 Maximum Sq. Ft. | Hazard Class 3 Minimum Sq. Ft. | Hazard Class 3 Maximum Sq. Ft. |
|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 0 | 0 | 99 | 0 | 99 | 0 | 99 | 0 | 99 | 0 | 99 |
| 1 | 100 | 1,199 | 100 | 899 | 100 | 699 | 100 | 499 | 100 | 399 |
| 1.5 | 1,200 | 1,999 | 900 | 1,599 | 700 | 1,199 | 500 | 899 | 400 | 799 |
| 2 | 2,000 | 3,099 | 1,600 | 2,499 | 1,200 | 1,799 | 900 | 1,399 | 800 | 1,199 |
| 2.5 | 3,100 | 4,499 | 2,500 | 3,499 | 1,800 | 2,499 | 1,400 | 1,899 | 1,200 | 1,599 |
| 3 | 4,500 | 6,099 | 3,500 | 4,799 | 2,500 | 3,499 | 1,900 | 2,599 | 1,600 | 2,199 |
| 3.5 | 6,100 | 7,999 | 4,800 | 6,199 | 3,500 | 4,499 | 2,600 | 3,399 | 2,200 | 2,899 |
| 4 | 8,000 | 9,999 | 6,200 | 7,799 | 4,500 | 5,699 | 3,400 | 4,299 | 2,900 | 3,599 |
| 4.5 | 10,000 | 12,399 | 7,800 | 9,699 | 5,700 | 6,999 | 4,300 | 5,299 | 3,600 | 4,499 |
| 5 | 12,400 | 14,999 | 9,700 | 11,699 | 7,000 | 8,499 | 5,300 | 6,399 | 4,500 | 5,399 |
| 5.5 | 15,000 | 17,799 | 11,700 | 13,899 | 8,500 | 9,999 | 6,400 | 7,599 | 5,400 | 6,399 |
| 6 | 17,800 | 20,899 | 13,900 | 16,299 | 10,000 | 11,799 | 7,600 | 8,899 | 6,400 | 7,599 |
| 6.5 | 20,900 | 24,199 | 16,300 | 18,899 | 11,800 | 13,699 | 8,900 | 10,299 | 7,600 | 8,799 |
| 7 | 24,200 | 27,799 | 18,900 | 21,699 | 13,700 | 15,699 | 10,300 | 11,899 | 8,800 | 9,999 |
| 7.5 | 27,800 | 31,699 | 21,700 | 24,699 | 15,700 | 17,799 | 11,900 | 13,499 | 10,000 | 11,399 |
| 8 | 31,700 | 35,699 | 24,700 | 27,799 | 17,800 | 20,099 | 13,500 | 15,199 | 11,400 | 12,899 |
| 8.5 | 35,700 | 39,999 | 27,800 | 31,199 | 20,100 | 22,499 | 15,200 | 17,099 | 12,900 | 14,399 |
| 9 | 40,000 | 44,599 | 31,200 | 34,699 | 22,500 | 25,099 | 17,100 | 18,999 | 14,400 | 16,099 |
| 9.5 | 44,600 | 49,399 | 34,700 | 38,499 | 25,100 | 27,799 | 19,000 | 21,099 | 16,100 | 17,799 |
| 10 | 49,400 | 54,499 | 38,500 | 42,399 | 27,800 | 30,699 | 21,100 | 23,199 | 17,800 | 19,599 |
| 10.5 | 54,500 | 59,799 | 42,400 | 46,599 | 30,700 | 33,699 | 23,200 | 25,499 | 19,600 | 21,599 |
| 11 | 59,800 | 65,399 | 46,600 | 50,899 | 33,700 | 36,799 | 25,300 | 27,799 | 21,600 | 23,599 |
| 11.5 | 65,400 | 71,199 | 50,900 | 55,399 | 36,800 | 39,999 | 27,800 | 30,299 | 23,600 | 25,599 |
| 12 | 71,200 | 77,199 | 55,400 | 60,099 | 40,000 | 43,499 | 30,300 | 32,899 | 25,600 | 27,799 |
| 12.5 | 77,200 | 83,499 | 60,100 | 64,999 | 43,500 | 46,999 | 32,900 | 35,499 | 27,800 | 30,099 |
| 13 | 83,500 | 89,999 | 65,000 | 70,099 | 47,000 | 50,699 | 35,500 | 38,299 | 30,100 | 32,399 |
| 13.5 | 90,000 | 96,799 | 70,100 | 75,399 | 50,700 | 54,499 | 38,300 | 41,199 | 32,400 | 34,899 |
| 14 | 96,800 | 103,899 | 75,400 | 80,899 | 54,500 | 58,499 | 41,200 | 44,199 | 34,900 | 37,399 |

| Capacity Units | Hazard Class 7 Minimum Sq. Ft. | Hazard Class 7 Maximum Sq. Ft. | Hazard Class 6 Minimum Sq. Ft. | Hazard Class 6 Maximum Sq. Ft. | Hazard Class 5 Minimum Sq. Ft. | Hazard Class 5 Maximum Sq. Ft. | Hazard Class 4 Minimum Sq. Ft. | Hazard Class 4 Maximum Sq. Ft. | Hazard Class 3 Minimum Sq. Ft. | Hazard Class 3 Maximum Sq. Ft. |
|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 14.5 | 103,900 | 111,199 | 80,900 | 86,599 | 58,500 | 62,499 | 44,200 | 47,299 | 37,400 | 39,999 |
| 15 | 111,200 | 118,699 | 86,600 | 92,399 | 62,500 | 66,799 | 47,300 | 50,499 | 40,000 | 42,799 |
| 15.5 | 118,700 | 126,499 | 92,400 | 98,499 | 66,800 | 71,199 | 50,500 | 53,799 | 42,800 | 45,599 |
| 16 | 126,500 | 134,499 | 98,500 | 104,699 | 71,200 | 75,699 | 53,800 | 57,199 | 45,600 | 48,399 |
| 16.5 | 134,500 | 142,799 | 104,700 | 111,199 | 75,700 | 80,299 | 57,200 | 60,799 | 48,400 | 51,399 |
| 17 | 142,800 | 151,299 | 111,200 | 117,799 | 80,300 | 85,099 | 60,800 | 64,399 | 51,400 | 54,499 |
| 17.5 | 151,300 | 159,999 | 117,800 | 124,599 | 85,100 | 89,999 | 64,400 | 68,099 | 54,500 | 57,599 |
| 18 | 160,000 | 169,099 | 124,600 | 131,599 | 90,000 | 95,099 | 68,100 | 71,899 | 57,600 | 60,899 |
| 18.5 | 169,100 | 178,299 | 131,600 | 138,799 | 95,100 | 100,299 | 71,900 | 75,899 | 60,900 | 64,199 |
| 19 | 178,300 | 187,799 | 138,800 | 146,199 | 100,300 | 105,699 | 75,900 | 79,899 | 64,200 | 67,599 |
| 19.5 | 187,800 | 197,599 | 146,200 | 153,799 | 105,700 | 111,199 | 79,900 | 84,099 | 67,600 | 71,199 |
| 20 | 197,600 | 207,599 | 153,800 | 161,599 | 111,200 | 116,799 | 84,100 | 88,299 | 71,200 | 74,799 |
| 20.5 | 207,600 | 217,799 | 161,600 | 169,599 | 116,800 | 122,499 | 88,300 | 92,699 | 74,800 | 78,399 |
| 21 | 217,800 | 228,299 | 169,600 | 177,799 | 122,500 | 128,499 | 92,700 | 97,099 | 78,400 | 82,199 |
| 21.5 | 228,300 | 239,099 | 177,800 | 186,099 | 128,500 | 134,499 | 97,100 | 101,699 | 82,200 | 86,099 |
| 22 | 239,100 | 249,999 | 186,100 | 194,699 | 134,500 | 140,699 | 101,700 | 106,399 | 86,100 | 89,999 |
| 22.5 | 250,000 | 261,299 | 194,700 | 203,399 | 140,700 | 146,999 | 106,400 | 111,199 | 90,000 | 94,099 |
| 23 | 261,300 | 272,799 | 203,400 | 212,399 | 147,000 | 153,499 | 111,200 | 115,999 | 94,100 | 98,199 |
| 23.5 | 272,800 | 284,499 | 212,400 | 221,499 | 153,500 | 159,999 | 116,000 | 120,999 | 98,200 | 102,399 |
| 24 | 284,500 | 296,499 | 221,500 | 230,799 | 160,000 | 166,799 | 121,000 | 126,099 | 102,400 | 106,799 |
| 24.5 | 296,500 | 308,699 | 230,800 | 240,299 | 166,800 | 173,699 | 126,100 | 131,299 | 106,800 | 111,199 |
| 25 | 308,700 | 321,199 | 240,300 | 249,999 | 173,700 | 180,699 | 131,300 | 136,599 | 111,200 | 115,599 |
| 25.5 | 321,200 | 333,899 | 250,000 | 259,899 | 180,700 | 187,799 | 136,600 | 141,999 | 115,600 | 120,199 |
| 26 | 333,900 | 346,799 | 259,900 | 269,999 | 187,800 | 195,099 | 142,000 | 147,499 | 120,200 | 124,899 |
| 26.5 | 346,800 | 359,999 | 270,000 | 280,299 | 195,100 | 202,499 | 147,500 | 153,199 | 124,900 | 129,599 |
| 27 | 360,000 | 373,499 | 280,300 | 290,799 | 202,500 | 210,099 | 153,200 | 158,899 | 129,600 | 134,499 |
| 27.5 | 373,500 | 387,199 | 290,800 | 301,499 | 210,100 | 217,799 | 158,900 | 164,699 | 134,500 | 139,399 |
| 28 | 387,200 | 401,199 | 301,500 | 312,299 | 217,800 | 225,699 | 164,700 | 170,699 | 139,400 | 144,399 |

| Capacity Units | Hazard Class 7 Minimum Sq. Ft. | Hazard Class 7 Maximum Sq. Ft. | Hazard Class 6 Minimum Sq. Ft. | Hazard Class 6 Maximum Sq. Ft. | Hazard Class 5 Minimum Sq. Ft. | Hazard Class 5 Maximum Sq. Ft. | Hazard Class 4 Minimum Sq. Ft. | Hazard Class 4 Maximum Sq. Ft. | Hazard Class 3 Minimum Sq. Ft. | Hazard Class 3 Maximum Sq. Ft. |
|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 28.5 | 401,200 | 415,399 | 312,300 | 323,399 | 225,700 | 233,699 | 170,700 | 176,699 | 144,400 | 149,399 |
| 29 | 415,400 | 429,799 | 323,400 | 334,599 | 233,700 | 241,799 | 176,700 | 182,799 | 149,600 | 154,799 |
| 29.5 | 429,800 | 444,499 | 334,600 | 346,099 | 241,800 | 249,999 | 182,800 | 189,099 | 154,800 | 159,999 |
| 30 | 444,500 | 459,399 | 346,100 | 357,699 | 250,000 | 258,499 | 189,100 | 195,399 | 160,000 | 165,399 |
| 30.5 | 459,400 | 474,599 | 357,700 | 369,499 | 258,500 | 266,999 | 195,400 | 201,899 | 165,400 | 170,899 |
| 31 | 474,600 | 489,999 | 369,500 | 381,499 | 267,000 | 275,699 | 201,900 | 208,499 | 170,900 | 176,399 |
| 31.5 | 490,000 | 505,699 | 381,500 | 393,699 | 275,700 | 284,499 | 208,500 | 215,099 | 176,400 | 182,099 |
| 32 | 505,700 | 521,699 | 393,700 | 406,099 | 284,500 | 293,499 | 215,100 | 221,899 | 182,100 | 187,799 |
| 32.5 | 521,700 | 537,799 | 406,100 | 418,699 | 293,500 | 302,499 | 221,900 | 228,799 | 187,800 | 193,599 |
| 33 | 537,800 | 554,199 | 418,700 | 431,499 | 302,500 | 311,799 | 228,800 | 235,799 | 193,600 | 199,599 |
| 33.5 | 554,200 | 570,899 | 431,500 | 444,499 | 311,800 | 321,199 | 235,800 | 242,899 | 199,600 | 205,599 |
| 34 | 570,900 | 587,799 | 444,500 | 457,699 | 321,200 | 330,699 | 242,900 | 249,999 | 205,600 | 211,599 |
| 34.5 | 587,800 | 604,999 | 457,700 | 470,999 | 330,700 | 340,299 | 250,000 | 257,299 | 211,600 | 217,799 |
| 35 | 605,000 | 622,399 | 471,000 | 484,599 | 340,300 | 350,099 | 257,300 | 264,799 | 217,800 | 224,099 |
| 35.5 | 622,400 | 639,999 | 484,600 | 498,299 | 350,100 | 359,999 | 264,800 | 272,299 | 224,100 | 230,399 |
| 36 | 640,000 | 657,999 | 498,300 | 512,299 | 360,000 | 370,099 | 272,300 | 279,899 | 230,400 | 236,899 |
| 36.5 | 658,000 | 676,099 | 512,300 | 526,399 | 370,100 | 380,299 | 279,900 | 287,599 | 236,900 | 243,399 |
| 37 | 676,100 | 694,499 | 526,400 | 540,699 | 380,300 | 390,699 | 287,600 | 295,399 | 243,400 | 249,999 |
| 37.5 | 694,500 | 713,099 | 540,700 | 555,199 | 390,700 | 401,199 | 295,400 | 303,299 | 250,000 | 256,799 |
| 38 | 713,100 | 731,999 | 555,200 | 569,899 | 401,200 | 411,799 | 303,300 | 311,399 | 256,800 | 263,599 |
| 38.5 | 732,000 | 751,199 | 569,900 | 584,799 | 411,800 | 422,499 | 311,400 | 319,499 | 263,600 | 270,399 |
| 39 | 751,200 | 770,499 | 584,800 | 599,899 | 422,500 | 433,499 | 319,500 | 327,799 | 270,400 | 277,399 |
| 39.5 | 770,500 | 790,199 | 599,900 | 615,199 | 433,500 | 444,499 | 327,800 | 336,099 | 277,400 | 284,499 |
| 40 | 790,200 | 999,999,999 | 615,200 | 999,999,999 | 444,500 | 999,999,999 | 336,100 | 999,999,999 | 284,500 | 999,999,999 |

(C) Based upon these assignments, the assignment of Capacity Units to Special Use Buildings in accordance with Section F-3, and the assignment of Capacity Units to Recreational Vehicle Park property in accordance with Section F-4, allocate the appropriate number of Capacity Units to each Building (or Tax Parcel for Recreational Vehicle Park property) and then add up the total number of Capacity Units in each Property Use Category. This sum reflects the total number of Capacity Units to be used by the County in computing Fire Rescue Assessments for each Property Use Category.

(D) For each Property Use Category, divide the product of subsection (A) by the product of subsection (C). This result expresses the rate per Capacity Unit for each Property Use Category.

(E) Multiply the appropriate rate per Capacity Unit from subsection (D) by the total Capacity Units assigned to each Building in subsection (B), to each Special Use Building in Section F-3, and to each Tax Parcel of Recreational Vehicle Park property in Section F-4. The result is the total Fire Rescue Assessment to be imposed upon each Building (or Tax Parcel for Recreational Vehicle Park property).

(F) For Residential Condominiums, Non-Residential Condominium Units, Attached Townhouse Units and Detached Townhouse Units, the Fire Rescue Assessment shall be determined as follows:

(1) For Residential Condominiums, add the number of Capacity Units assigned to all Buildings within the Condominium Complex and then divide this product by the total number of Residential Condominiums within the Condominium Complex to determine each Residential Condominium's Capacity Unit assignment. Multiply the appropriate rate per Capacity Unit from subsection

(D) by the total Capacity Units assigned to that Residential Condominium to determine each Residential Condominium's Fire Rescue Assessment.

(2) For Non-Residential Condominium Units, divide each Non-Residential Condominium Unit's square footage by the total Building Area of the Non-Residential Condominium Building to determine each Non-Residential Condominium Unit's relative percentage of the total Building Area. Multiply the total Capacity Units assigned to each Non-Residential Condominium Building by each Non-Residential Condominium Unit's relative percentage of the total Building Area to determine each Non-Residential Condominium Unit's share of Capacity Units. Multiply the appropriate rate per Capacity Unit from subsection (D) by the total Capacity Units assigned to that Non-Residential Condominium Unit to determine each Non-Residential Condominium Unit's Fire Rescue Assessment.

(3) For Attached Townhouse and Detached Townhouse property, divide the number of Capacity Units assigned to each Building by the total number of Townhouse Units within the Attached Townhouse or Detached Townhouse to determine each Townhouse Unit's share of Capacity Units. Multiply the appropriate rate per Capacity Unit from subsection (D) by the total Capacity Units assigned to that Townhouse Unit to determine each Townhouse Unit's Assessment.

SECTION F-2. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

SECTION F-3. SPECIAL USE BUILDINGS. The Capacity Units for each Special Use Building shall be based upon the assigned Fire Flow Requirement as determined by the County on a case-by-case basis.

SECTION F-4. RECREATIONAL VEHICLE PARK PROPERTY. The Capacity Units for each Tax Parcel of Recreational Vehicle Park property shall be determined as follows: Aggregate the amount of Building Area for each Tax Parcel with recreational vehicle park spaces, as reported to the Department of Health, at 191 square feet each. Then assign Capacity Units to each Tax Parcel based upon the appropriate square footage categories by Hazard Classification provided in the Capacity Unit Assignment Chart in Section F-1(B).

APPENDIX G

FORM OF NOTICE TO BE PUBLISHED

To Be Published by July 15, 2008

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION
OF FIRE RESCUE SPECIAL ASSESSMENTS**

Notice is hereby given that the Board of County Commissioners of St. Johns County, Florida will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the boundaries of the St. Johns County Municipal Service Benefit Unit for Fire Rescue Services and collection of these assessments pursuant to the tax bill collection method. The St. Johns County Municipal Service Benefit Unit includes the entire unincorporated area of the County (less the Summerhaven Area) and the incorporated areas of the Town of Hastings and the City of St. Augustine Beach.

The hearing will be held at 9:00 a.m. on August 5, 2008, in the St. Johns County Auditorium, 4020 Lewis Speedway, St. Augustine, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Administrator's Office at (904) 209-0530, at least seven (7) days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of capacity units attributed to that parcel. The proposed fire rescue assessment rate schedule for the Fiscal Year beginning October 1, 2008 and future fiscal years is as follows:

| Residential Property Use Category | Rate Per Capacity Billing Unit |
|--|---------------------------------------|
| Single Family Residential | \$144.00 |
| Multi Family Residential | \$338.00 |

| Non-Residential Property Use Categories | Rate Per Capacity Billing Unit |
|--|---------------------------------------|
| Commercial | \$977.00 |
| Industrial/Warehouse | \$283.00 |
| Institutional | \$2344.00 |

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution for Fire Rescue Services and the preliminary Fire Rescue Assessment Roll are available for inspection at the Office of the County Administrator in the St. Johns County Courthouse located at 4020 Lewis Speedway, St. Augustine, Florida.

The fire rescue service non-ad valorem assessment will be collected on the annual ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property in accordance with the provisions of Florida law, which may result in a loss of title.

If you have any questions, please contact the County Administrator at (904) 209-0530, Monday through Friday between 8:30 a.m. and 5:00 p.m.

[INSERT MAP OF THE MSBU]

**BOARD OF COUNTY COMMISSIONERS
ST. JOHNS COUNTY, FLORIDA**

APPENDIX H

FORM OF NOTICE TO BE MAILED

APPENDIX H

FORM OF NOTICE TO BE MAILED

***** NOTICE TO PROPERTY OWNER *****

St. Johns County
4020 Lewis Speedway
St. Augustine, Florida 32084

ST. JOHNS COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE RESCUE
NON-AD VALOREM ASSESSMENTS
NOTICE DATE: JULY 15, 2008

Owner Name
Address
County, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, and County Ordinance No. _____ notice is given by the St. Johns County that an annual assessment for fire rescue services may be levied on your property for the fiscal year October 1, 2008 - September 30, 2009 and collected on the same bill as ad valorem taxes. The purpose of this assessment is to fund fire rescue services benefitting improved property located within the St. Johns County Municipal Service Benefit Unit for Fire Rescue Services ("MSBU"). The total annual fire rescue assessment revenue to be collected within the MSBU is estimated to be \$31,056,237.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____ [property class and hazard class] _____.

The total number of capacity units on the above parcel is _____.

The maximum annual fire rescue assessment for the above parcel for Fiscal Year 2008-2009 and future fiscal years is \$_____.

A public hearing will be held at 9:00 a.m. on August 5, 2008, in the St. Johns County Auditorium, 4020 Lewis Speedway, St. Augustine, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim

record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Administrator's Office at (904) 209-0530, at least seven (7) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the Office of the County Administrator in the St. Johns County Courthouse located at 4020 Lewis Speedway, St. Augustine, Florida.

The fire rescue service non-ad valorem assessment amount shown on this notice will be mailed by the St. Johns County Tax Collector in November of 2008. Failure to pay the assessment will cause a tax certificate to be issued against your property in accordance with Florida law, which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection assessment, please contact the County Administrator's Office at (904) 209-0530, Monday through Friday between 8:30 a.m. and 5:00 p.m.

******* THIS IS NOT A BILL *******

APPENDIX I
FIRE FLOW MITIGATION CREDIT POLICY

Fire Rescue Special Assessment Fire Flow Mitigation Credit Policy

Eligibility:

Parcels subject to a fire rescue special assessment may be granted a fire flow mitigation credit applied to the Capacity Units calculated for the buildings located on the parcel based on one of the following factors:

1. Parcels containing buildings equipped with an automatic sprinkler which is approved by the County and installed, inspected, monitored, and maintained in accordance with the State's adopted standards ("Certified Fire Sprinkler Systems"). Property owner must provide proof of proper operation and maintenance annually to receive credit.
2. Parcels containing buildings equipped with automatic fire suppression systems employing fire suppression agents other than water, as approved by the County and installed, inspected, monitored and maintained in accordance with applicable standards ("Certified Fire Suppression Systems"). Property owner must provide proof of proper operation and maintenance annually to receive credit.
3. Parcels containing buildings that are otherwise designed to be more fire resistant due to unique building construction. Property owner must provide proof annually of any alterations to the structure which could impact the fire resistant construction measures.

No parcel shall receive more than a 40% reduction in the Capacity Units assigned to the buildings contained on the parcel for one or all of these factors, and fire flow mitigation credits will be granted to property owners only.

Rationale:

Credits may be granted to parcels whose fire flow impacts on the County's Fire Department (in terms of Capacity Units) are mitigated by a properly designed, functioning and fully automated Certified Fire Sprinkler System, Certified Fire Suppression System or contain buildings that are otherwise designed to be more fire resistant due to unique building construction. The basis for these credits is as follows:

- 1) Parcels that contain buildings equipped with a Certified Fire Sprinkler System may require less fire flow capacity to be provided by the County which may offset some of the costs which might otherwise be borne by the County.
 - a) NFPA 1142, Standard on Water Supplies for Suburban and Rural Fire Fighting (2007 edition), encourages the use of systems, methods, or devices of equivalent or superior quality, strength, fire resistance, effectiveness, durability, and safety in place of those prescribed by the standard; provided technical documentation is submitted to the County to demonstrate equivalency and the system, method, or device is approved for the intended purpose.
 - b) The County is permitted to reduce the water supply required for any building pursuant to NFPA 1142 for manual fire-fighting purposes when a structure is protected by an automatic sprinkler system that fully meets the requirements of NFPA 13, NFPA 13D or NFPA 13R.

- c) Chapter 633, Florida Statutes and Florida Administrative Code Chapter 69A establish the State of Florida's standards for automatic fire sprinkler system installation and maintenance which are adhered to by the County.
 - d) A Certified Fire Sprinkler System provides built-in fire protection, lessening the fire suppression burden and the water supply need on the fire department.
- 2) Parcels that contain buildings equipped with a Certified Fire Suppression System may require less fire flow capacity to be provided by the County which may offset some of the costs which might otherwise be borne by the County.
- a) NFPA 1142, Standard on Water Supplies for Suburban and Rural Fire Fighting (2007 edition), encourages the use of systems, methods, or devices of equivalent or superior quality, strength, fire resistance, effectiveness, durability, and safety in place of those prescribed by the standard; provided technical documentation is submitted to the County to demonstrate equivalency and the system, method, or device is approved for the intended purpose.
 - b) Chapter 633, Florida Statutes and Florida Administrative Code Chapter 69A establish the State of Florida's standards for fire suppression system installation and maintenance which are adhered to by the County.
 - c) For any building fully or partially protected by an automatic fire suppression system other than an automatic sprinkler system, the County shall determine the minimum water supply required for the building for fire-fighting purposes pursuant to NFPA 1142, Annex G or other applicable standards on an individual basis.
 - d) A Certified Fire Suppression System provides built-in fire protection, lessening the fire suppression burden and the water supply need on the fire department.
- 3) Parcels that contain buildings that are otherwise designed to be more fire resistant due to unique building construction require less fire flow capacity to be provided by the County which may offset some of the costs which might otherwise be borne by the County.
- a) Combustibility and fire resistance of the building itself greatly influence the development and spread of a fire and, to a large extent, determine the amount of water needed to control and extinguish a fire.
 - b) NFPA 220, Standard on Types of Building Construction (2006 edition) classifies construction types into five categories with different fire resistance ratings:
 - i) Type I and Type II: construction type in which fire walls, structural elements, walls, arches, floors and roofs are of approved non-combustible or limited combustible materials as defined in NFPA 220, 3.3.3 and 3.3.4.
 - ii) Type III: construction type in which exterior walls and structural elements that are portions of exterior walls are of approved noncombustible or limited combustible materials, and in which fire walls, interior structural elements, walls, arches, floors and roofs are entirely or partially of wood of smaller dimensions than required for Type IV construction or are of approved noncombustible, limited combustible or other approved combustible materials.
 - iii) Type IV: construction type in which fire walls, exterior walls and interior bearing walls and structural elements that are portions of such walls are of approved noncombustible or limited combustible materials. Other interior structural elements,

arches, floors and roofs shall be of solid or laminated wood without concealed spaces and shall comply with the allowable dimension pursuant to NFPA 220.

iv) Type V: construction type in which structural elements, walls, arches, floors and roofs are entirely or partially of wood or other approved material.

c) Fire Resistive Construction is defined in NFPA 1142, G.4.1.1.1 as any building with 66 2/3 percent or more of the total wall area and 66 2/3 percent or more of the total floor and roof area defined as construction Type I.

d) Noncombustible Construction is defined in NFPA 1142, G.4.1.1.2 as any building with 66 2/3 percent or more of the total wall area and 66 2/3 or more of the total floor and roof area defined as construction Types II and IV, or any building not meeting the definition of Fire Resistive Construction with 66 2/3 percent or more of the total wall area and 66 2/3 percent or more of the total floor and roof area constructed in two or more of construction Types I, II and IV, but with no single type itself equal to 66 2/3 percent or more of the total area.

e) Ordinary Construction is defined in NFPA 1142, G.4.1.1.3 as any building not meeting the definitions of Fire Resistive Construction or Noncombustible Construction with 66 2/3 percent or more of the total wall area of construction Type III, or any building not qualifying under the definitions of Fire Resistive Construction or Noncombustible Construction with 66 2/3 percent or more of the total wall area and 66 2/3 percent or more of the total floor and roof area construction in two or more of construction Types I, II, III and IV, but with no single type itself equal to 66 2/3 percent or more of the total area.

f) The Construction Class Coefficient is a series of numbers from 0.6 through 1.5 that are mathematical factors used in the formula to determine the total water supply requirements for a building pursuant to NFPA 1142, Annex G. The slowest burning or lowest hazard type of construction, fire-resistive, is construction classification 0.5. The fastest burning or highest hazard type of construction, wood frame, is construction classification 1.5.

i) Fire Resistive Construction = 0.6

ii) Noncombustible Construction = 0.8

iii) Ordinary Construction = 1.0

iv) Wood Frame Construction = 1.5

4) It is in the County's interest to encourage the proper operation and maintenance and continued existence of Certified Fire Sprinkler Systems, Certified Fire Suppression Systems or construction of buildings that are otherwise designed to be more fire resistant due to unique building construction because the County receives benefits from the reduction in the need for fire flow in the form of reduced costs.

Mitigation Credits (Reduction in Capacity Units):

- 1) **Parcels with Buildings Equipped with Certified Fire Sprinkler System:** 20% reduction in Capacity Units assigned to the building
 - a) The credit for such parcels will be based upon the annual proof that the Certified Fire Sprinkler System within the building was installed and is maintained as outlined in all NFPA, County and State standards as appropriate.
 - b) The building must have been 100% occupied during the previous 12-month calendar year and show proof of occupancy such as utility services.
 - c) The building must be fully protected by the Certified Fire Sprinkler System, as defined by the NFPA sprinkler standards (NFPA 13, NFPA 13D, or NFPA 13R) in effect at the time of system installation or by current standards in effect for the applicable mitigation credit renewal period.

- 2) **Parcels with Buildings Equipped with Certified Fire Suppression System:** Reduction in Capacity Units assigned to the building to be determined by the County
 - a) The credit for such parcels will be based upon the County's determination of the reduction in the minimum water supply required for the building based on NFPA 1142, Annex G or other applicable standards provided by the proper operation of the Certified Fire Suppression System.
 - b) The credit for such parcels shall require annual proof that the Certified Fire Suppression System within the building was installed and is maintained as outlined in all NFPA, County and State standards as appropriate.
 - c) The building must have been 100% occupied during the previous 12-month calendar year and show proof of occupancy such as utility services.

- 3) **Parcels with Buildings Designed for Additional Fire Resistance**
 - a) **Noncombustible Construction:** 20% reduction in Capacity Units assigned to the building

The credit for such parcels will be based upon the County's initial determination that the building qualifies as Noncombustible Construction.

 - b) **Fire Resistant Construction:** 40% reduction in Capacity Units assigned to the building

The credit for such parcels will be based upon the County's initial determination that the building qualifies as Fire Resistant Construction.

c) No credit will be granted for any building classified as Ordinary Construction or Wood Frame construction.

4) Parcels With Buildings Containing Multiple Fire Resistance Measures

a) The credit for parcels employing more than one fire resistance measure will be based upon the greatest credit available herein, but only one credit will be granted for each building.

b) No parcel shall receive a credit towards the Capacity Units assigned greater than 40%.

St. Johns County, Florida

Fire 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.

St. Johns County (County) 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 unincorporated areas of the County (Fire Assessment Project). Nabors, Giblin & Nickerson, P.A. (NG&N) was retained 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 County'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 County for Fiscal Year 2008-09. However, the County 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 County are funded by a Municipal Service Taxing Unit (MSTU).

OBJECTIVES

The County retained GSG to develop an annual recurring special assessment program that is capable of funding all of the assessable costs associated with providing fire services. The annual assessment will be collected by using the tax bill collection method beginning Fiscal Year 2008-09. 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 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 County 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 County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

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

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

The work effort of this project required the evaluation of data obtained from the County to develop a fire assessment program that focuses upon the proposed Fiscal Year 2008-09 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the County.
- Review such final cost determination with the County to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2008-09 based on the proposed Fiscal Year 2008-09 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 County 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 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 County to the State Fire Marshal's office.

SERVICE DELIVERY DESCRIPTION

St. Johns County's Fire Rescue Department provides standard fire suppression, advanced life support (ALS), emergency medical rescue services, hazmat response, specialized rescue response (confined space, trench, high angle), state disaster response, emergency response and disaster preparedness, fire prevention and safety education. The County's Fire Rescue Department has an ISO rating of five for properties located within 1,000 feet of a fire hydrant and within five road miles of a station; An ISO rating of nine for properties located within five road miles of a station, but beyond 1000 feet from a hydrant; An ISO rating of ten for properties not within five road miles of a station. The Fire Rescue Department facilities inventory is comprised of seventeen fire rescue stations.

Table 1 identifies the Fire Rescue Department's current buildings/facilities inventory, as well as the corresponding physical location address for the facility.

Table 1
Fire Rescue Department Buildings/Facility Inventory

| Station | Address |
|-------------------------|---|
| Station 1 - Palm Valley | 130 Canal Blvd. Ponte Vedra Beach, FL 32082 |
| Station 2 - Switzerland | 1120 Sheffield Road St. Johns, FL 32259 |
| Station 3 - Orangedale | 6010 State Road 13 N St. Augustine, FL 32092 |
| Station 4 - Bakersville | 3400 County Road 208 St. Augustine, FL 32092 |

| Station | Address |
|--|---|
| Station 5 - St. Augustine South | 200 St. Augustine South Drive St. Augustine, FL 32086 |
| Station 6 - Crescent Beach | 5865 A1A South St. Augustine, FL 32080 |
| Station 7 - St. Augustine Beach | 370 A1A Beach Blvd. St. Augustine, FL 32080 |
| Station 8 - Hastings | 7985 Morrison Road Hastings, FL 32145 |
| Station 9 - South Ponte Vedra | 2998 South Ponte Vedra Blvd. Ponte Vedra Beach, FL 32082 |
| Station 10 - Ponte Vedra | 155 Library Drive Ponte Vedra Beach, FL 32082 |
| Station 11 - St. Augustine Shores | 448 Shores Blvd. St. Augustine, FL 32086 |
| Station 12 - St. Augustine (North City) | 4505 Avenue A #B St. Augustine, FL 32095 |
| Station 13 - Riverdale | 988 County Road 13 S St. Augustine, FL 32092 |
| Station 14 - West King | 1255 W. King Street St. Augustine, FL 32084 |
| Station 15 - EMS/City | 1425 Old Dixie Highway St. Augustine, FL 32084 |
| Station 16 - World Golf Village | 235 Murabella Parkway St. Augustine, FL 32092 |
| Station 17 - Sampson | 10001 Cartwheel Bay Avenue St. Johns, FL 32259 |
| Station 18 - North Shores (Marine Rescue Only) | 3101 First Street St. Augustine, FL 32084 |

Source: St. Johns County

The County has Mutual Aid Agreements with the City of St. Augustine and the City of Jacksonville Beach for fire rescue services. The intent of the agreement is to provide reciprocal fire and rescue assistance in the event such services are needed. There is no monetary compensation for services provided to or from the County.

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

Table 2
St. Johns County Fire Rescue Department Organizational Chart

St. Johns County Fire Rescue
Department Organizational Chart

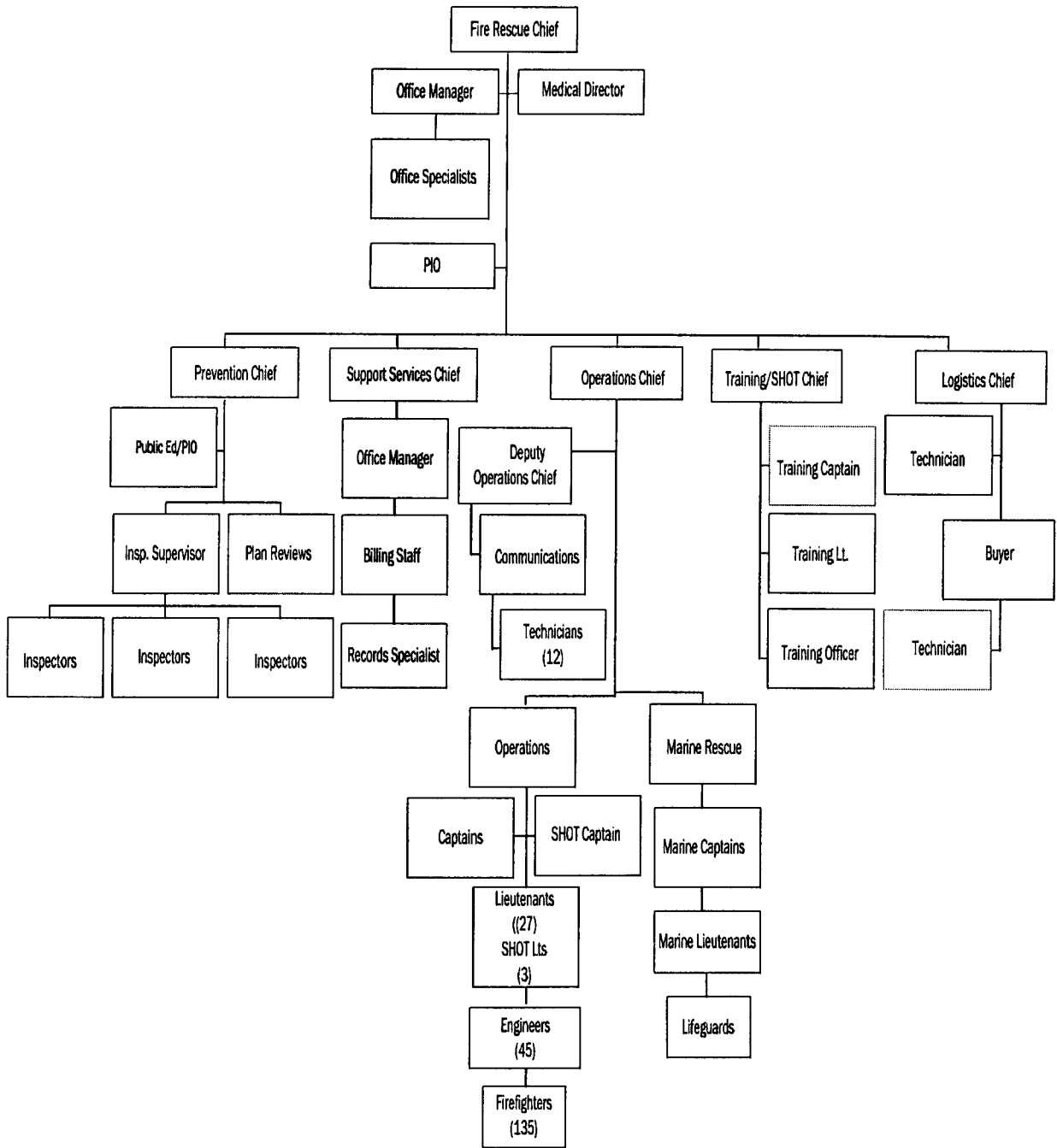


Table 3
Fire Rescue Department Apparatus Normal Staffing Requirements

| Apparatus | Normal Staffing |
|-----------|-----------------|
| Engine | 3 - 4 Personnel |
| Ladder | 3 - 4 Personnel |
| Rescue | 2 Personnel |
| Squad | 4 Personnel |
| Tanker | 1 Personnel |
| Tower | 2 - 3 Personnel |
| Battalion | 1 Personnel |

Source: St. Johns County

Table 4
Fire Rescue Department Apparatus Fire Flow

| Apparatus | Location | Fire Flow (GPM) |
|--------------------|---|-----------------|
| Engine 1 | Station 1 - Palm Valley | 1,250 GPM |
| Engine 2 | Station 2 - Switzerland | 1,250 GPM |
| Engine 2 Training | First Coast Technical College | 750 GPM |
| Engine 3 | Station 3 - Orangedale | 1,250 GPM |
| Engine 4 | Station 4 - Bakersville | 1,250 GPM |
| Engine 6 | Station 6 - Crescent Beach | 1,250 GPM |
| Engine 7 | Station 7 - St. Augustine Beach | 1,250 GPM |
| Engine 8 | Station 8 - Hastings | 1,250 GPM |
| Engine 9 | Station 9 - South Ponte Vedra | 1,250 GPM |
| Engine 10 | Station 10 - Ponte Vedra | 1,250 GPM |
| Engine 11 | Station 11 - St. Augustine Shores | 1,250 GPM |
| Engine 12 | Station 12 - St. Augustine (North City) | 1,250 GPM |
| Engine 13 | Station 13 - Riverdale | 1,250 GPM |
| Engine 14 | Station 14 - West King | 1,250 GPM |
| Engine 16 | Station 16 - World Golf Village | 1,250 GPM |
| Engine 20 | Station 8 - Hastings | 1,250 GPM |
| Engine 21 | Station 6 - Crescent Beach | 1,250 GPM |
| Engine 22 Training | First Coast Technical College | 1,250 GPM |
| Engine 23 | Station 3 - Orangedale | 1,250 GPM |
| Engine 25 | Station 2 - Switzerland | 1,250 GPM |
| Engine 30 | Station 12 - St. Augustine (North City) | 750 GPM |
| Brush 5 | Station 5 - St. Augustine South | 100 GPM |
| Tower 6 | Station 6 - Crescent Beach | 2,000 GPM |
| Ladder 1 | Station 1 - Palm Valley | 1,500 GPM |
| Pumper 13 | Station 13 - Riverdale | 1,250 GPM |
| Utility 6 | Station 6 - Crescent Beach | 250 GPM |
| Squad 2 | First Coast Technical College | 750 GPM |
| Squad 3 | Station 3 - Orangedale | 250 GPM |
| Squad 5 | Station 5 - St. Augustine South | 1,500 GPM |
| Squad 17 | Station 17 - Sampson | 1,500 GPM |

| Apparatus | Location | Fire Flow (GPM) |
|------------------|---------------------------------|------------------------|
| Squad 24 | Station 5 - St. Augustine South | 1,250 GPM |
| Squad 25 | Station 17 - Sampson | 1,250 GPM |
| Tanker 3 | Station 3 - Orangedale | 500 GPM |
| Tanker 4 | Station 4 - Bakersville | 750 GPM |
| Tanker 8 | Station 8 - Hastings | 500 GPM |
| Tanker 9 | Station 9 - South Ponte Vedra | 750 GPM |
| Total | | 39,600 GPM |

Source: St. Johns County

The current pumping capacity is defined as the combined amount of water that all personnel and apparatus in the Fire Rescue Department can pump to a first alarm fire in gallons per minute (GPM). Based on the apparatus detailed in Table 4 above, the pumping capacity of the County's Fire Rescue Department is 39,350 GPM 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 12,000 GPM.

Table 5
St. Johns County Fire Rescue Minimum Response Protocol

| Call Type | Response |
|---------------------------------|--|
| Choking | Engine, Rescue |
| Medical Assistance Requested | Engine, Rescue |
| Cardiac | Engine, Rescue |
| Cardiac Arrest | Engine, Rescue |
| CVA (Stroke) | Engine, Rescue |
| Difficulty Breathing | Engine, Rescue |
| Respiratory Arrest | Engine, Rescue |
| Drowning | Engine, Rescue |
| Injury, Violent | Engine, Rescue |
| Injury, Non Violent | Engine, Rescue |
| Suicide Attempt | Engine, Rescue |
| Shooting | Engine, Rescue |
| Stabbing | Engine, Rescue |
| Medical Alarm | Engine, Rescue |
| Motor Vehicle Crash, Injury | Engine, Rescue |
| Motor Vehicle Crash, No Injury | Engine, Rescue |
| Motor Vehicle Crash, Entrapment | Engine, Rescue, Heavy Rescue |
| Motor Vehicle Crash, Vessel | Engine, Rescue |
| Residential Fire Alarm | 2 Engines, Aerial |
| Commercial Fire Alarm | 2 Engines, Aerial |
| Flagler Hospital Fire Alarm | 2 Engines, Rescue, Aerial |
| High Target Fire Alarm | 2 Engines, Rescue, Aerial |
| CO2 Alarm | Engine, Rescue |
| Residential Structure Fire | 2 Engines, Rescue, Aerial, Tanker |
| Commercial Structure Fire | 2 Engines, Rescue, Aerial, Tanker |
| Flagler Hospital Structure Fire | 5 Engine, 2 Rescue, Aerial, Tanker |
| High Target Structure Fire | 4 Engine, 2 Rescue, 2 Aerial, 2 Tanker |
| Vehicle Fire - Passenger | Engine, Rescue, Tanker |

| Call Type | Response |
|----------------------------------|--------------------------|
| Vehicle Fire - Commercial | 2 Engines, Tanker |
| Brush Fire | 2 Engines, Tanker |
| Marine Fire | 2 Engine, Rescue, Tanker |
| Control Burn | Engine |
| Fire, Other | Engine, Rescue, Tanker |
| Power Line/Pole | Engine, Rescue |
| HazMat | Engine, Rescue |
| Bomb Threat | Engine, Rescue |
| Airport Level I Emergency | Engine, Rescue |
| Airport Level II Emergency | 2 Engine, Rescue |
| Airport Level III Emergency | 2 Engine, Rescue, Tanker |
| Assist Citizen – EMS | Rescue |
| Assist Citizen – Fire | Engine |
| Assist Other Agency | Engine, Rescue |
| Roadway Debris Removal | Engine |
| Automatic Aid - Clay County | Engine |
| Automatic Aid - Jacksonville Bch | Engine |
| Automatic Aid - St. Augustine | Engine, Rescue |

Source: St. Johns County

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 “Engine Replacements” were allocated entirely to fire. All costs directly related to emergency medical services, such as “EMS Vehicles” were allocated entirely to EMS or were removed entirely.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. Generally, under full staffing, the County has 59 non-EMS personnel and 20 EMS personnel, for a total of 79 combat personnel. This normal staffing yields a 74.68% 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, the Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line item expenditures for "Indirect Administrative Costs," "Utilities," and "Office Supplies" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio, which is based on the Fire Rescue Department's operations, was applied to certain budget line items such as "Vehicle Maintenance," and "Gas, Oil and Lubricants".

To develop the Operational Factor for the County, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the County over a one-year period (Calendar Year 2007). The County fire rescue incident data was used to determine the demand for fire rescue services.

GSG obtained information from the County in an electronic format, identifying the number and type of fire rescue incident responses for Calendar Year 2007. The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For Calendar Year 2007, the County reported 17,926 total fire rescue incident calls to FFIRS, of which 4,665 were non-EMS (i.e. fire) calls and 13,261 were EMS calls. This information results in a 26.02% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

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

- Unless more accurate information was available, a four percent annual increase was applied across all "Personnel Services," and "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 rescue services, such as "Plan Check Fees," and "Fire Protection Services," that are allocated to the fire budget.

- The line item "Statutory Discount" under "Miscellaneous Assessment Expenditures" reflects a 95% collection of the Fire Rescue 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/Ongoing Maintenance" under "Additional Costs" is the reimbursement to the County for the costs of conducting 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 "Additional 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.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2008-09 based on an application of the above factors to the Fiscal Year 2008-09 proforma budget. The calculation yields an assessable cost of \$27,429,983 for Fiscal Year 2008-09.

Table 6
Fire Rescue Assessable Cost Calculations (FY 2008-09)

| | FY 08 - 09 Proforma Budget | FY 08 - 09 Assessable Budget |
|--|----------------------------------|------------------------------------|
| Expenditures | | |
| Personnel Services | \$25,844,084 | \$19,301,278 |
| Operating Expenses | \$8,120,233 | \$5,826,692 |
| Current Capital Outlay | \$0 | \$0 |
| Other Capital Outlay | \$3,511,174 | \$1,411,065 |
| Total Expenditures | \$37,475,490 | \$26,539,035 |
| Revenues | | |
| Plan Check Fees | \$(400,000) | \$(400,000) |
| Fire Protection Services | \$(3,500) | \$(3,500) |
| Impact Fees | \$(824,000) | \$(824,000) |
| Total Revenues | (\$1,227,500) | (\$1,227,500) |
| Additional Costs | | |
| Collection Costs @ 2% (tax collector) | | \$548,600 |
| Statutory Discount @ 5% (4% early payment / 1% non-collection) | | \$1,371,500 |
| Study Reimbursement/Ongoing Maintenance | | \$84,048 |
| Notice Costs | | \$114,300 |
| Total Additional Costs | | \$2,118,448 |
| Total Assessable Funding Requirements | | \$27,429,983 |

Table 7 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2009-10 through Fiscal Year 2012-13 as well as the five-year average Fire Rescue Assessment Program cost.

Table 7

Fire Rescue Assessable Cost Calculations Proforma Five-Year Average (FY 2009-10 thru FY 2012-13)

| | FY 09 - 10 Assessable Budget | FY 10 - 11 Assessable Budget | FY 11 - 12 Assessable Budget | FY 12 - 13 Assessable Budget | Five Year (FY 08- 09 - 12-13) Average Assessable Budget |
|---|---|---|---|---|--|
| Personnel Expenses | \$20,073,329 | \$20,876,262 | \$21,711,312 | \$22,579,765 | \$20,908,389 |
| Operating Expenses | \$6,059,760 | \$6,302,150 | \$6,554,236 | \$6,816,406 | \$6,311,849 |
| Capital Outlay Expenses | \$3,179,315 | \$3,520,191 | \$2,837,233 | \$3,376,383 | \$2,864,838 |
| Total Expenditures | \$29,312,403 | \$30,698,604 | \$31,102,782 | \$32,772,554 | \$30,085,076 |
| Revenue | (\$403,500) | (\$403,500) | (\$403,500) | (\$403,500) | -\$403,500 |
| Impact Fees | (\$848,720) | (\$874,182) | (\$900,407) | (\$927,419) | -\$874,946 |
| Total Revenue | (\$1,252,220) | (\$1,277,682) | (\$1,303,907) | (\$1,330,919) | (\$1,278,446) |
| Collection Costs (Tax Collector) | \$604,413 | \$633,676 | \$641,804 | \$677,132 | \$621,125 |
| Statutory Discount @ 5% | \$1,511,032 | \$1,584,190 | \$1,604,510 | \$1,692,830 | \$1,552,812 |
| Ongoing Maintenance, Notice and Study Costs | \$45,000 | \$45,000 | \$45,000 | \$45,000 | \$75,670 |
| Total Miscellaneous Expenditures | \$2,160,445 | \$2,262,866 | \$2,291,314 | \$2,414,962 | \$2,249,607 |
| Total Assessable Funding Requirement | \$30,220,628 | \$31,683,788 | \$32,090,189 | \$33,856,597 | \$31,056,237 |

Apportionment Methodology

The proposed apportionment methodology is a two-step process. First, the apportionment methodology allocates the assessable costs of providing fire rescue services on the basis of the historical demand for fire services (fire incidents) and the proportionate number of man-hours for the fire incidents by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes (Demand Component).

The second step of the apportionment methodology uses Annex G from the NFPA 1142 Standard on Water Supplies for Suburban and Rural Fire Fighting (2007 Edition) and assigns an Occupancy Hazard Classification (Hazard Class) to each building within the County based upon the property use. The lowest Hazard Class number is 3, and it is assigned to the highest (most hazardous) hazard group. The highest Hazard Class number is 7, and it is assigned to the lowest (least hazardous) hazard group. For example, Hazard Class 3 properties include plywood and particleboard manufacturing, plastic processing and cereal or flourmills while Hazard Class 7 properties include dwellings, apartments and offices.

Using the relationships established in NFPA 1142 related to occupancy hazard classifications and building area, the GPM of fire flow are calculated for the square foot increments of building improvements (Capacity Units). The formula provided in Annex G of NFPA 1142 uses a combination of factors to calculate fire flow for each building, based upon size and risk. The Insurance Services Organization (ISO) Guide for Determination of Needed Fire Flow (Edition 05-2006) contains an identical formula.

The NFPA formula used in the apportionment methodology uses ordinary construction as the basis because a majority of the buildings within the County are considered ordinary construction, which is any building that is not constructed with wood frame, fire resistive or noncombustible materials.

In addition, NFPA 1710 (2007 Edition), which is 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 which also reflects the County's standards and practices, was used to assign Capacity Units to each building. The purpose of this standard is to specify the minimum criteria addressing the effectiveness and efficiency of the career public fire suppression operations, emergency medical service, and special operations delivery in protecting the citizens of the jurisdiction. Adoption of this standard is not mandatory in the State of Florida although it is the recognized industry standard in Florida and the United States. Although not formally adopted by the County, the County meets these standards and uses them to determine their resource allocation.

NFPA 1710 and the County's standards and practices, state that fire suppression operations should be organized to ensure the fire department's fire suppression capability includes personnel, equipment and resources to deploy the initial arriving company, the full initial alarm assignment and additional alarm assignments. The initial full alarm assignment should provide the establishment of an uninterrupted water supply of a minimum of 300 GPM for 30 minutes. This standard, which is used by the County, was used to assign Capacity Units to each building. Therefore, each Capacity Unit equates to the fire department's capability to effectively deliver 300 GPM and the Capacity Unit assignments vary by hazard class.

The apportionment methodology includes a mitigation credit for buildings equipped with a functioning and properly designed, fully automated fire suppression system or a building that is otherwise designed to be more fire resistant due to unique building construction.

INCIDENT DATA

GSG obtained information from the County in an electronic format, identifying the number and type of fire rescue incident responses for Calendar Year 2007. This file was then analyzed to isolate only the calls that occurred within the unincorporated area of the County. Mutual Aid given calls were removed; only calls within the boundaries of the County were included in the analysis.

The County 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 St. Johns 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 2007 (January 1, 2007 to December 31, 2007) fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. County fire rescue incident data for Calendar Year 2007 represents 17,926 fire rescue incidents.

Of the 17,926 fire rescue incidents, there were 13,261 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 13,261 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 4,665 remaining fire type incidents, 3,039 were calls to specific property uses. The remaining 1,626 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 1,626 incidents. Additionally, 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 uses.

The suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, the de minimus number of 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 2,962 fire type incidents corresponding to specific properties were initially assigned to the following property use categories: single-family residential, multi-family residential, commercial, industrial/warehouse, and institutional. Incidents to government properties, religious buildings, institutional parcels, and educational properties were aggregated into an "institutional" category.

Once the assignment of the incidents was made to the property use categories, the time in service based on the number of man-hours was determined for each incident and aggregated by property use category. The time in service was determined by using two data fields in the FFIRS, the "call start time" and the "call clear time" were used for the start and end times of the calls. The total man-hours for each

incident were determined by analyzing three other data fields in the FFIRS: "Fire Personnel", "EMS Personnel", and "Other Personnel"; however, the "EMS Personnel" on a fire call were not included in the man-hours calculation. "Other Personnel" include command personnel such as Lieutenants, Battalion Chiefs and Division Chiefs. The calculation is as follows. The calculation is as follows.

1. Call Clear Time - Call Start Time = Call Duration Minutes
2. Fire Personnel * Call Duration Minutes = Fire Personnel Minutes
Fire Personnel Minutes/60 (rounded up to 1 decimal place) = Fire Personnel Hours
3. Other Personnel * Call Duration Minutes = Other Personnel Minutes
Other Personnel Minutes/60 (rounded up to 1 decimal place) = Other Personnel Hours
4. Fire Personnel Hours + Other Personnel Hours = Total Man Hours for the incident

The Time in Service for fire rescue services provides an accurate measure of the fire department personnel, apparatus and other resources employed by the County to provide fire rescue services to each Property Use Category. Therefore, it is fair and reasonable to apportion the Fire Rescue Assessed Costs among the Property Use Categories based upon the proportionate Time in Service for each Property Use Category. Table 8 outlines the property use category assignment of fire type incidents and proportionate number of man-hours based on the analysis conducted by GSG.

Table 8
Man-Hours by Category (Calendar Year 2007)

| Property Category | Man-Hours | Percent of Man-Hours |
|---------------------------|-----------------|----------------------|
| Single Family Residential | 4470.7 | 53.94% |
| Multi-Family Residential | 710.4 | 8.57% |
| Commercial | 1694.9 | 20.45% |
| Industrial/Warehouse | 267.3 | 3.23% |
| Institutional | 1145 | 13.81% |
| Total | 8,288.30 | 100% |

Source: St. Johns County Fire Rescue Department (2007).

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the St. Johns County Property Appraiser's office to develop the assessment roll. Each building within the County on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the St. Johns County Property Appraiser or verification of use obtained through field research.

A list of building improvement codes used by the St. Johns County Property Appraiser and their assignment to a property use category is provided as Appendix C. The Single Family Residential Property Use Category includes such properties as single-family dwelling units, duplexes and mobile homes. The Multi-Family Residential Property Use Category includes such properties as triplexes, quadruplexes, apartments, condominiums, townhouses, and cooperatives. In the event the data was indefinite, the DOR codes were used to clarify mobile home categories and help identify condominium and townhouse buildings. The Non-Residential Property Use Category includes commercial, industrial/warehouse, and institutional property uses.

In addition to their assignment to a property use category and using Annex G from the NFPA 1142 Standard on Water Supplies for Suburban and Rural Fire Fighting (2007 Edition), each building within the County on the ad valorem tax roll was assigned to a Hazard Class based on their assignment of use by the St. Johns County Property Appraiser or verification of use obtained through field research. The lowest Hazard Class number is 3, and it is assigned to the highest (most hazardous) hazard group. The highest Hazard Class number is 7, and it is assigned to the lowest (least hazardous) hazard group. In the event that a building could be assigned to more than one Hazard Class, the highest Hazard Class was assigned to the building. A list of building improvement codes used by the St. Johns County Property Appraiser and their assignment to Hazard Class is provided as Appendix C.

For all parcels within the County, 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. The information regarding the number of stories and the square footage attributable to each story was incomplete on the ad valorem tax roll so the actual square footage of the buildings was used in the apportionment methodology.

Computation of Fire Rescue Assessments

This section of the Memorandum includes the preliminary assessment rates as calculated within this Assessment Memorandum. The County fire rescue assessment cost calculations provided herein are primarily based on information supplied by the County. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2008-09.

SPECIAL BENEFIT ASSUMPTIONS

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

- Fire rescue 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 rescue 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 rescue 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 rescue 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 rescue services based on: (i) the fire rescue assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and the availability of the data residing on the database; and (iii) the fire rescue incident data.

COST APPORTIONMENT

The Fiscal Year 2008-09 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire rescue services (fire incidents), and the proportionate number of man-hours for the fire incidents, by categories of real property use as reflected by the fire incident data for Calendar Year 2007. This apportionment is illustrated in Table 9.

**Table 9
Cost Apportionment (Five-Year Average Budget FY 2008-09 thru 2012-13)**

| Property Category | Man-Hours | Percent of Man-Hours | Portion of Budget |
|---------------------------|------------------|-----------------------------|--------------------------|
| Single Family Residential | 4470.7 | 53.94% | \$16,751,700 |
| Multi-Family Residential | 710.4 | 8.57% | \$2,661,867 |
| Commercial | 1694.9 | 20.45% | \$6,350,786 |
| Industrial/Warehouse | 267.3 | 3.23% | \$1,001,572 |
| Institutional | 1145 | 13.81% | \$4,290,312 |
| Total | 8,288.30 | 100% | \$31,056,237 |

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 based on the fire flow requirement of each building, as measured by capacity units. The Fire Flow Requirement for each building is a proxy for the number of fire fighters, quantity and size of apparatus and other special fire fighting equipment required to be available for each building in the County pursuant to the County's standard resource allocation for an initial response to a fire call. For example, seven fire fighters and two engines are required to deliver a 300 gallon per minute response. It is fair and reasonable to use the Fire Flow Requirement (as expressed in Capacity Units) for each building for the Parcel Apportionment because the Fire Flow Requirement for each building provides a reasonable estimation of the costs of the fire fighters, apparatus, equipment, services, facilities and programs the County must have available to serve each building and these fire fighting resources are directly funded by the Fire Rescue Assessment.

A Capacity Unit is the standard unit used to calculate the Fire Flow Requirement for each building after taking into consideration the building's Hazard Classification and any available Mitigation Credits. Each Capacity Unit equates to the Fire Rescue Department's capability to effectively deliver 300 GPM, which is the County's initial full alarm response. The Capacity Unit assignments vary by Hazard Class because a building containing highly combustible contents will require a higher rate of fire flow and more associated fire fighting resources.

The current pumping capacity is defined as the combined amount of water that all personnel and apparatus in the Fire Rescue Department can pump to a first alarm fire in gallons per minute (GPM). Based on the apparatus detailed in Table 4 above, the pumping maximum capacity of the County's Fire Rescue Department is 39,600 GPM.

Using the fire flow calculation from NFPA 1142, a Capacity Unit is assigned to each square foot increment by Occupancy Hazard Classification. The number of Capacity Units assigned to a building represents that building's proportionate share of the burden of maintaining the fire department and the availability of these vital public services. The number of Capacity Units assigned to a building is determined by the Hazard Class assignment and the amount of building area contained in a building – a larger building area and/or riskier Hazard Class translates into more needed fire flow, which increases the cost of providing fire services. This higher cost is charged to that particular building.

A reduction, in the form of a credit, may be granted to parcels with a building equipped with a functioning and properly designed, fully automated fire suppression system or a building that is otherwise designed to be more fire resistant due to unique building construction.

In addition, the method for determining fire flow does not include large, special fire protection problems such as lumberyards, petroleum storage, refineries, grain elevators and large chemical plants that would require greater fire flow. The fire flow for these properties would have to be specifically calculated using available NFPA standards.

Appendix D illustrates the assignment of Capacity Units for each Hazard Class within each property use category.

PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment is fair and reasonable.

- It is fair and reasonable to use the formula provided in NFPA 1142, the Standard on Water Supplies for Suburban and Rural Fire Fighting (2007 Edition) to calculate the required fire flow and resources for a structure because NFPA 1142 provides standards to assist fire departments with the establishment of the fire flow necessary for structural fire fighting purposes and the County utilizes this standard in determining its resource allocation.
- A fire in a building containing highly combustible contents will require a higher rate of fire flow and associated resources due to the greater risk of fire spread and heat release than a building with contents of low combustibility and the County must allocate its fire fighting resources to provide this greater fire flow demand. Therefore, it is fair and reasonable to use the Hazard Classifications established by NFPA 1142, Chapter 5 in the Parcel Apportionment because such standard contains the best practices in the fire fighting industry and is the most comprehensive, accurate and reliable information with regard to building risk assignments.
- The greater the size of the building, the greater the potential for a large fire and the greater the Fire Flow Requirement that must be available in the event of a fire in a structure of that building's size and Hazard Classification. Therefore, it is fair and reasonable to apportion the Assessed Costs assigned to each Property Use Category based on the size of each building.
- It is fair and reasonable to use the County'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 to determine Capacity Units for each property use category because this standard states that fire suppression operations should be organized to ensure the fire department's fire suppression capability includes personnel, equipment and resources to deploy the initial arriving company, the full initial alarm assignment and additional alarm assignments and that the initial full alarm assignment should provide the establishment of an effective fire flow of a minimum of 300 GPM for 30 minutes.
- The County'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 County's response protocol as the basis for calculating the Capacity Units assigned to each building, because each Capacity Unit equates to the fire department's capability to effectively deliver fire flow of 300 GPM.
- The assignment of the County's standards and practices for building uses based on the relationships established in NFPA 1142 and NFPA 1710 is fair and reasonable for the purposes of parcel apportionment because the resource components of these relationships (fire stations, training, apparatus and personnel) are directly funded by the special assessment revenue.
- The assignment of Capacity Units for the parcel apportionment is fair and reasonable because the demand for fire rescue capacity is measured by the square footage of structures and improvements and Hazard Class assignment within benefited parcels.
- The assignment of Capacity Units within square footage ranges is a fair and reasonable method to classify benefited buildings and to apportion costs among benefited buildings that create similar demand for the availability of fire rescue services.

- Apportioning the Fire Rescue Assessed Costs for fire rescue services on a Capacity Unit basis is a fair and reasonable method of Parcel Apportionment based upon historical demand for fire rescue services, the fire risk presented by each specific building Use, the size of the building, and the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available for each building in accordance with the County's standards and practices.
- The demand for the availability of fire rescue services diminishes at the outer limit of building size since a fire occurring in a building greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent structures. Therefore, it is fair and reasonable to place a cap on the fire flow within the Hazard Classes.
- As a consequence of the transient use and potential extraordinary vacancies within mobile home parks as compared to other residential property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home park property.

PARCEL APPORTIONMENT CALCULATION

The apportionment methodology for the fire assessment includes the following components:

- The County's initial response protocol of 300 GPM;
- The use of actual building area and Hazard Class assignment in the calculation of Capacity Units to quantify the building's fire flow requirement;
- The incorporation of the following property use categories: single family residential, multi-family residential, commercial, industrial/warehouse and institutional properties;
- Within the single-family residential property use, for mobile home parks, assign Capacity Units based on the estimated building area for each mobile home. Vacant mobile home spaces within a mobile home park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home spaces.
- For residential condominium parcels, the area of each condominium within each building will be aggregated and assigned Capacity Units. All Capacity Units for all buildings within the condominium complex will be aggregated and divided by the number of parcels (condo units) to determine each parcel's Capacity Units.
- For commercial condominium parcels, the area of each condominium within each building will be aggregated and assigned Capacity Units. Multiply the building's Capacity Units by each parcel's (Condo Unit) percentage of the total square feet of the building to determine the Capacity Units for the parcel.
- For townhouse parcels, the area of each townhouse within each building will be aggregated and assigned Capacity Units. Divide the building's Capacity Units by the number of parcels to determine the Capacity Units for each parcel.
- Parcels that are identified as special fire protection problems such as lumberyards, petroleum storage, refineries, grain elevators and large chemical plants are sent to the County as fieldwork so that they can specifically calculate the fire flow requirements for each parcel. The actual fire flow requirement is then divided by the County's initial full alarm response of 300 GPM to determine the number of Capacity Units.
- The incorporation of credits of up to 40% of the Capacity Units calculated for a building may be granted to parcels with a building equipped with a functioning and properly designed, fully

automated fire suppression system or a building that is otherwise designed to be more fire resistant due to unique building construction; and

- The incorporation of a review procedure, providing for a systematic, consistently applied timely, case-by-case review of the calculation of Capacity Units on specific parcels at the request of the property owner.

Based upon the historical demand for fire rescue services and associated man-hours, each property use category will be responsible for funding a percentage of assessable costs (See table 9). The amount of the assessable costs allocable to each parcel will be based upon the aggregate of all Capacity Units assigned to the parcel.

The assessment rates for each property use category are determined by multiplying the percent of total man-hours attributable to each property use category by the total assessable costs. This calculated amount of assessable costs is then divided by the number of Capacity Units within each property use category to obtain an assessment rate per Capacity Unit per property use category. Table 10 summarizes the number of Capacity Units for each property use category.

Table 10
Capacity Units by Property Use Categories

| Property Category | Total Number of Capacity Billing Units |
|---------------------------|--|
| Single Family Residential | 123,011 |
| Multi-Family Residential | 8,302 |
| Commercial | 6,847 |
| Industrial/Warehouse | 3,729 |
| Institutional | 1,927 |
| Total | 143,817 |

COMPUTATION OF FIRE RESCUE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire rescue assessment rates were computed for each specified property use category. Table 11 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the average assessable costs for Fiscal Year's 2008-09 thru 2012-13.

The information is shown on a rate per capacity billing unit. The actual rate for a particular property is calculated by multiplying the appropriate rate per capacity billing unit by the number of appropriate capacity billing units assigned to that property.

Table 11
Fire Rescue Assessment Rates (Five-Year Average Budget FY 2008-09 thru 2012-13)
(100% Funding Generates \$31,056,237 Gross Revenues)

| Property Category | Rate Per Capacity Billing Unit |
|---------------------------|--------------------------------|
| Single Family Residential | \$144.00 |
| Multi-Family Residential | \$338.00 |
| Commercial | \$977.00 |
| Industrial/Warehouse | \$283.00 |
| Institutional | \$2,344.00 |

*Estimated Gross Revenue: \$31,056,237; Estimated Exempt Buy-down: \$4,332,107; Estimated Net Revenue: \$26,724,130.

Table 12 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the five-year average total assessable costs (Fiscal Year 2008-09 through 2012-13).

The information is shown on a rate per capacity billing unit. The actual rate for a particular property is calculated by multiplying the appropriate rate per capacity billing unit by the number of appropriate capacity billing units assigned to that property.

Table 12
Fire Rescue Assessment Rates (Five-Year Average Budget FY 2008-09 thru 2012-13)
(75% Funding Generates \$23,292,178 Gross Revenues)

| Property Category | Rate Per Capacity Billing Unit |
|---------------------------|--------------------------------|
| Single Family Residential | \$108.00 |
| Multi-Family Residential | \$254.00 |
| Commercial | \$733.00 |
| Industrial/Warehouse | \$213.00 |
| Institutional | \$1,758.00 |

*Estimated Gross Revenue: \$23,292,178; Estimated Exempt Buy-down: \$3,249,362; Estimated Net Revenue: \$20,042,816.

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

The information is shown on a rate per capacity billing unit. The actual rate for a particular property is calculated by multiplying the appropriate rate per capacity billing unit by the number of appropriate capacity billing units assigned to that property.

Table 13
Fire Rescue Assessment Rates (Five-Year Average Budget FY 2008-09 thru 2012-13)
(50% Funding Generates \$15,528,118 Gross Revenues)

| Property Category | Rate Per Capacity Billing Unit |
|---------------------------|--------------------------------|
| Single Family Residential | \$72.00 |
| Multi-Family Residential | \$169.00 |
| Commercial | \$489.00 |
| Industrial/Warehouse | \$142.00 |
| Institutional | \$1,172.00 |

*Estimated Gross Revenue: \$15,528,118; Estimated Exempt Buy-down: \$2,166,342; Estimated Net Revenue: \$13,361,777.

CREDITS FOR FIRE SAFETY MEASURES

Fire flow, as expressed in Capacity Units, is a proxy for all the fire-fighting resources that would be dispatched to any incident involving property. For example, seven fire fighters and two apparatus are required to deliver 300 GPM.

Even with a building equipped with a functioning and properly designed, fully automated fire suppression system or a building that is otherwise designed to be more fire resistant due to unique building construction, the County's fire fighting resources must still be present at the scene of any fire incident to control the scene, respond in the event of a system malfunction, ultimately extinguish any fire, and ensure the safety of all structures involved. However, fully functioning and properly designed fire suppression systems and fire resistant construction may provide some measure of built-in fire protection which may lessen the total fire suppression burden and the use of the County's fire fighting resources.

Further, as an incentive to encourage existing and new buildings to employ these types of fire safety measures, mitigation credits may be granted by the County for buildings with these features that perform to original design standards for fire resistant construction or for fire suppression systems that are installed, monitored, inspected, maintained and tested to the specifications of County standards.

Because of the inability to quantify the reduction of fire flow required due to the presence of these fire safety measures, the mitigation credit was derived by approximating the difference in the fire flow requirements for different levels of built-in fire resistance. Accordingly, mitigation credits of up to 40% of the Capacity Units calculated for a building may be granted to parcels with a building equipped with a functioning and properly designed, fully automated fire suppression system or a building that is otherwise designed to be more fire resistant due to unique building construction. A complete description of the County's credit mitigation policy will be provided in the Final Assessment Resolution or by supplemental resolution.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

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

Whether or not the County decides to fund exemptions for fire rescue 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 County. 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 County's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the County 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 County 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 County 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 rescue services by the County. 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 County's fire assessable cost calculations.

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

Table 14 summarizes the estimated annual impact of exempting institutional, wholly tax-exempt and governmental property for FY 2008-09 thru 2012-13.

Table 14
Estimated Annual Impact of Exemptions (FY 2008-09 thru 2012-13) (100% Funding)

| Financial Classification | Amount |
|---|---------------------|
| Estimated Assessable Costs | \$31,056,237 |
| Estimated Buy-down for Institutional Tax-Exempt and Governmental Tax-Exempt | \$4,332,107 |
| Estimated Revenue Generated | \$26,724,130 |

OUTSTANDING ISSUES

ADDITIONAL DATA COLLECTION

There may be additional factors that could increase the fire flow and associated resources, as expressed in Capacity Units, needed for a specific building. In the future, the County may decide to collect additional data regarding distances between buildings, building height, and other risk factors. If this data becomes available, it should be included in the formula for determining the Fire Flow Requirement. However, at this time, the administrative burden of collecting and maintaining such data for every property within the County makes it impractical for the County to utilize these factors and greatly outweighs the benefit that could be realized from a further refinement of the calculations used for the assignment of the Capacity Units.

MITIGATION CREDITS AND NET REVENUE

Mitigation credits may be granted to parcels with a building equipped with a functioning and properly designed, fully automated fire suppression system or a building that is otherwise designed to be more fire resistant due to unique building construction. They may be applied as simple factors multiplied against the Capacity Units. Any mitigation credits granted by the County will result in a decrease in the amount of the total revenue generated by the County. No estimate of the impact of the mitigation credits has been included within this Memorandum.

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

The aggregate cost for the fire rescue 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 rescue 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.

EXEMPTION CALCULATIONS

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

NON-SPECIFIC CALLS

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

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 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 County to comply with those expected to be prescribed by the County's proposed home rule ordinance authorizing the imposition of the annual fire assessments.

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 County adopted the resolution of intent on February 19, 2008.

The County 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 County 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 County complied with this requirement by adopting a resolution of intent and timely notifying the St. Johns County Property Appraiser, the St. Johns County Tax Collector and the Florida Department of Revenue.

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.

Assuming the County decides to proceed, a draft home rule ordinance will be provided that will outline the procedural steps and notifications required to impose a recurring annual fire assessment using the tax bill collection method.

Pursuant to the Home Rule Ordinance, an initial assessment resolution to be adopted by the County will be required. Such initial assessment resolution should, among other things, briefly describe the Fire 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 County will have made the tentative decision to move forward with the imposition of special assessments to fund the fire assessable cost calculations. After adopting the necessary implementing documentation, the County 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, the County 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. The mailed notice can either be a separate notice or the County may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective fire assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser. Should the County obtain the permission of the St. Johns County Property Appraiser, notification of the assessment amounts for Fiscal Year 2008-09 may be accomplished using the TRIM notice. If the County 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 County 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 St. Johns 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 County to the St. Johns 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 16 is a critical events schedule identifying specific dates for all significant remaining events for the County to implement the fire assessment program and collect the assessments using the tax bill collection method for Fiscal Year 2008-09.

Table 16
Critical Events Schedule

| Event | Date |
|--|-----------------------|
| Adopt Resolution of Intent | February 19, 2008 |
| County Advertises Ordinance | May 30, 2008 |
| County Adopts Ordinance | June 10, 2008 |
| County Adopts Initial Assessment Resolution | June 10, 2008 |
| County Publishes Notice of Public Hearing to Adopt Final Assessment Resolution | July 1, 2008 |
| Mail First Class Notice/Separate Tax Bill to Affected Parcel Owners | July 1, 2008 |
| County Advertises Public Hearing to Adopt Final Assessment Resolution | July 22, 2008 |
| Certify Rolls to St. Johns County Tax Collector | By September 15, 2008 |

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

| CODE | DESCRIPTION | TYPE |
|-------------|---|-------------|
| 100 | FIRE, OTHER | NON-EMS |
| 111 | BUILDING FIRE | NON-EMS |
| 112 | FIRES IN STRUCTURES OTHER THAN IN A BUILDING | NON-EMS |
| 113 | COOKING FIRE, CONFINED TO A CONTAINER | NON-EMS |
| 114 | CHIMNEY OR FLUE FIRE, CONFINED TO CHIMNEY OR FLUE | NON-EMS |
| 116 | FUEL BURNER/BOILER MALFUNCTION, FIRE CONFINED | NON-EMS |
| 117 | COMMERCIAL COMPACTOR FIRE, CONFINED TO RUBBISH | NON-EMS |
| 118 | TRASH OR RUBBISH FIRE, CONTAINED | NON-EMS |
| 121 | FIRE IN MOBILE HOME USED AS A FIXED RESIDENCE | NON-EMS |
| 122 | FIRE IN MOBILE HOME, CAMPER, RECREATIONAL VEHICLE | 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 |
| 135 | AIRCRAFT FIRE | NON-EMS |
| 137 | CAMPER OR RV FIRE | NON-EMS |
| 138 | OFF ROAD VEHICLE OR HEAVY EQUIPMENT FIRE | NON-EMS |
| 140 | NATURAL VEGETATION FIRE | NON-EMS |
| 141 | FOREST, WOODS OR WILDLAND FIRE | NON-EMS |
| 142 | BRUSH, OR BRUSH AND GRASS MIXTURE FIRE | NON-EMS |
| 143 | GRASS FIRE | NON-EMS |
| 150 | OUTSIDE RUBBISH FIRE, OTHER | NON-EMS |
| 151 | OUTSIDE RUBBISH, TRASH OR WASTE FIRE | NON-EMS |
| 152 | GARBAGE DUMP OR SANITARY LANDFILL FIRE | NON-EMS |
| 153 | CONSTRUCTION OR DEMOLITION LANDFILL FIRE | NON-EMS |
| 154 | DUMPSTER OR OTHER OUTSIDE TRASH RECEPTACLE FIRE | NON-EMS |
| 155 | OUTSIDE STATIONARY COMPACTOR/COMPACTED TRASH FIRE | NON-EMS |
| 160 | SPECIAL OUTSIDE FIRE, OTHER | NON-EMS |
| 161 | OUTSIDE STORAGE FIRE | NON-EMS |
| 162 | OUTSIDE EQUIPMENT FIRE | NON-EMS |
| 200 | OVERPRESSURE RUPTURE, EXPLOSION, OVERHEAT, OTHER | NON-EMS |
| 210 | OVERPRESSURE RUPTURE FROM STEAM, OTHER | NON-EMS |
| 213 | STEAM RUPTURE OF PRESSURE OR PROCESS VESSEL | NON-EMS |
| 231 | CHEMICAL REACTION RUPTURE OF PROCESS VESSEL | 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 |
| 321 | EMS CALL, EXCLUDING VEHICLE ACCIDENT WITH INJURY | EMS |
| 322 | VEHICLE ACCIDENT WITH INJURIES | EMS |
| 323 | MOTOR VEHICLE/PEDESTRIAN ACCIDENT (MV PED) | EMS |
| 324 | MOTOR VEHICLE ACCIDENT, NO INJURIES | EMS |
| 331 | LOCK-IN (IF LOCK OUT, USE 511) | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|---|-------------|
| 340 | SEARCH, OTHER | NON-EMS |
| 341 | SEARCH FOR PERSON ON LAND | NON-EMS |
| 342 | SEARCH FOR PERSON IN WATER | NON-EMS |
| 350 | EXTRICATION, RESCUE, OTHER | NON-EMS |
| 351 | EXTRICATION OF VICTIM(S) FROM BUILDING/STRUCTURE | NON-EMS |
| 352 | EXTRICATION OF VICTIM(S) FROM VEHICLE | NON-EMS |
| 353 | REMOVAL OF VICTIM(S) FROM STALLED ELEVATOR | NON-EMS |
| 354 | TRENCH/BELOW GRADE RESCUE | NON-EMS |
| 360 | WATER & ICE RELATED RESCUE, OTHER | NON-EMS |
| 361 | SWIMMING/RECREATIONAL WATER AREAS RESCUE | NON-EMS |
| 364 | SURF RESCUE | NON-EMS |
| 365 | WATERCRAFT 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 |
| 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 |
| 443 | LIGHT BALLAST BREAKDOWN | NON-EMS |
| 444 | POWER LINE DOWN | NON-EMS |
| 445 | ARCING, SHORTED ELECTRICAL EQUIPMENT | NON-EMS |
| 451 | POLICE ASSIST | NON-EMS |
| 462 | AIRCRAFT STANDBY | NON-EMS |
| 463 | VEHICLE ACCIDENT, GENERAL CLEANUP | NON-EMS |
| 471 | EXPLOSIVE, BOMB REMOVAL (FOR BOMB SCARE, USE 721) | NON-EMS |
| 481 | ATTEMPT TO BURN | NON-EMS |
| 500 | SERVICE CALL, OTHER | NON-EMS |
| 510 | PERSON IN DISTRESS, OTHER | NON-EMS |
| 511 | LOCK-OUT | NON-EMS |
| 512 | RING OR JEWELRY REMOVAL | NON-EMS |
| 520 | WATER PROBLEM, OTHER | NON-EMS |
| 522 | WATER OR STEAM LEAK | NON-EMS |
| 531 | SMOKE OR ODOR REMOVAL | NON-EMS |
| 550 | PUBLIC SERVICE ASSISTANCE, OTHER | NON-EMS |
| 551 | ASSIST POLICE OR OTHER GOVERNMENTAL AGENCY | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|--|-------------|
| 552 | POLICE MATTER | NON-EMS |
| 553 | PUBLIC SERVICE | NON-EMS |
| 554 | ASSIST INVALID | NON-EMS |
| 561 | UNAUTHORIZED BURNING | NON-EMS |
| 571 | COVER ASSIGNMENT, STANDBY, MOVEUP | NON-EMS |
| 600 | GOOD INTENT CALL, OTHER | NON-EMS |
| 611 | DISPATCHED & CANCELED EN ROUTE | NON-EMS |
| 621 | WRONG LOCATION | NON-EMS |
| 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 |
| 713 | TELEPHONE, MALICIOUS FALSE ALARM | NON-EMS |
| 714 | CENTRAL STATION, MALICIOUS FALSE ALARM | NON-EMS |
| 715 | LOCAL ALARM SYSTEM, MALICIOUS FALSE ALARM | NON-EMS |
| 721 | BOMB SCARE - NO BOMB | NON-EMS |
| 730 | SYSTEM MALFUNCTION | NON-EMS |
| 731 | SPRINKLER ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 732 | EXTINGUISHING SYSTEM ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 733 | SMOKE DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 734 | HEAT DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 735 | ALARM SYSTEM SOUNDED DUE TO MALFUNCTION | NON-EMS |
| 736 | CO DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 740 | UNINTENTIONAL TRANSMISSION OF ALARM, OTHER | NON-EMS |
| 741 | SPRINKLER ACTIVATION, NO FIRE - UNINTENTIONAL | 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 |
| 800 | SEVERE WEATHER OR NATURAL DISASTER, OTHER | NON-EMS |
| 812 | FLOOD ASSESSMENT | 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 |

| CODE | DESCRIPTION | TYPE |
|-------------|--------------------|-------------|
| 911 | CITIZEN COMPLAINT | NON-EMS |

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|---|--------------------------|
| 000 | FIXED PROP USE UNDETERMINED | NON-SPECIFIC |
| 100 | UNKNOWN OTHER | NON-SPECIFIC |
| 110 | FIXED USE RECREATION, OTHER | COMMERCIAL |
| 111 | BOWLING ESTABLISHMENT | COMMERCIAL |
| 114 | ICE RINK | COMMERCIAL |
| 115 | ROLLER RINK | COMMERCIAL |
| 116 | SWIMMING FACILITY | COMMERCIAL |
| 120 | VARIABLE USE AMUSEMENT/RECREATION | COMMERCIAL |
| 121 | BALLROOM,GYMNASIUM | COMMERCIAL |
| 122 | EXHIBITION HALL | COMMERCIAL |
| 123 | ARENA/STADIUM | COMMERCIAL |
| 124 | PLAYGROUND | COMMERCIAL |
| 129 | AMUSEMENT CENTER INDOOR/OUTDOOR | COMMERCIAL |
| 130 | PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR | INSTITUTIONAL |
| 131 | CHURCH/CHAPEL | INSTITUTIONAL |
| 133 | CHURCH HALL | INSTITUTIONAL |
| 140 | CLUBS, OTHER | COMMERCIAL |
| 141 | ATHLETIC CLUB/YMCA | COMMERCIAL |
| 142 | CLUB HOUSE | COMMERCIAL |
| 143 | YACHT CLUB | COMMERCIAL |
| 144 | CASINO, GAMBLING CLUBS | COMMERCIAL |
| 150 | PUBLIC, GOVT, OTHER | INSTITUTIONAL |
| 151 | LIBRARY | INSTITUTIONAL |
| 152 | MUSEUM, ART GALLERY | INSTITUTIONAL |
| 154 | MEMORIAL STRUCTURE,MONUMENT | INSTITUTIONAL |
| 155 | COURT ROOM | INSTITUTIONAL |
| 160 | EATING/DRINKING PLACES | COMMERCIAL |
| 161 | RESTAURANT | COMMERCIAL |
| 162 | NIGHTCLUB | COMMERCIAL |
| 171 | AIRPORT TERMINAL | COMMERCIAL |
| 173 | BUS TERMINAL | COMMERCIAL |
| 183 | MOVIE THEATER | COMMERCIAL |
| 185 | RADIO, TV STUDIO | COMMERCIAL |
| 200 | EDUCATIONAL PROPERTY OTHER | INSTITUTIONAL |
| 210 | SCHOOLS NON-ADULT OTHER | INSTITUTIONAL |
| 211 | PRE-SCHOOL | INSTITUTIONAL |
| 213 | ELEMENTARY SCHOOL | INSTITUTIONAL |
| 214 | JUNIOR HIGH 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 |

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|--|---------------------------|
| 300 | HEALTHCARE/DETENTION OTHER | INSTITUTIONAL |
| 309 | OTHER INSTITUTIONAL PROPERTY | INSTITUTIONAL |
| 311 | CARE OF THE AGED/NURSING STAFF | INSTITUTIONAL |
| 321 | MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY | INSTITUTIONAL |
| 322 | ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER | INSTITUTIONAL |
| 331 | HOSPITAL-MEDICAL/PSYCHIATRIC | INSTITUTIONAL |
| 332 | HOSPICES | INSTITUTIONAL |
| 340 | CLINICS, OTHER | INSTITUTIONAL |
| 341 | CLINIC, CLINIC-TYPE INFIRMARY | INSTITUTIONAL |
| 342 | DOCTOR/DENTIST/SURGEONS OFFICE | COMMERCIAL |
| 343 | HEMODIALYSIS UNIT | INSTITUTIONAL |
| 361 | JAIL/PRISON - NOT JUVENILE | INSTITUTIONAL |
| 363 | REFORMATORY, JUVENILE DETENTION CENTER | INSTITUTIONAL |
| 365 | POLICE STATION | INSTITUTIONAL |
| 400 | RESIDENTIAL OTHER | SINGLE-FAMILY RESIDENTIAL |
| 419 | ONE- AND TWO-FAMILY DWELLING | SINGLE-FAMILY RESIDENTIAL |
| 421 | 1 OR 2 LIVING UNITS W/BUSINESS | MULTI-FAMILY RESIDENTIAL |
| 422 | 3 THROUGH 6 UNITS | MULTI-FAMILY RESIDENTIAL |
| 424 | OVER 20 UNITS | MULTI-FAMILY RESIDENTIAL |
| 429 | MULTI-FAMILY DWELLINGS | MULTI-FAMILY RESIDENTIAL |
| 432 | 9 TO 15 ROOMERS OR BOARDERS | MULTI-FAMILY RESIDENTIAL |
| 439 | ROOMING, BOARDING, RESIDENTIAL HOTELS | MULTI-FAMILY RESIDENTIAL |
| 449 | HOTELS, MOTELS, INNS, LODGES | COMMERCIAL |
| 459 | RESIDENTIAL BOARD AND CARE | INSTITUTIONAL |
| 460 | DORMITORIES OTHER | INSTITUTIONAL |
| 464 | MILITARY BARRACKS/DORMITORY | INSTITUTIONAL |
| 500 | MERCANTILE PROPERTIES OTHER | COMMERCIAL |
| 510 | UNKNOWN FOOD, BEVERAGE SALES | COMMERCIAL |
| 511 | CONVENIENCE STORE | COMMERCIAL |
| 519 | FOOD, BEVERAGE SALES, GROCERY STORE | COMMERCIAL |
| 529 | TEXTILE, WEARING APPAREL SALES | COMMERCIAL |
| 539 | HOUSEHOLD GOODS SALES, REPAIRS | COMMERCIAL |
| 540 | UNKNOWN SPECIALTY SHOPS | COMMERCIAL |
| 547 | FLORIST SHOP, GREENHOUSE | 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 |
| 573 | MOTOR VEHICLE REPAIR, PAINT SHOP | COMMERCIAL |
| 574 | MOTOR VEHICLE, TRAILER SALES | COMMERCIAL |

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|---|--------------------------|
| 579 | MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS | COMMERCIAL |
| 580 | GENERAL ITEM STORES, OTHER | COMMERCIAL |
| 581 | DEPARTMENT STORE | COMMERCIAL |
| 585 | MALL | COMMERCIAL |
| 589 | OTHER GENERAL ITEM STORE | COMMERCIAL |
| 590 | UNKNOWN OFFICES | COMMERCIAL |
| 592 | BANK W/FIRST STORY BANKING FACILITY | COMMERCIAL |
| 593 | MEDICAL, RESEARCH, SCIENTIFIC OFFICE | COMMERCIAL |
| 596 | POST OFFICE OR MAILING FORMS | INSTITUTIONAL |
| 599 | BUSINESS OFFICES | COMMERCIAL |
| 600 | BASIC INDUSTRY, UTILITY, DEFENSE OTHER | INDUSTRIAL/WAREHOUSE |
| 629 | LABORATORIES | INDUSTRIAL/WAREHOUSE |
| 631 | NATIONAL DEFENSE SITE/MILITARY SITE | INSTITUTIONAL |
| 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 |
| 647 | WATER UTILITY | INDUSTRIAL/WAREHOUSE |
| 648 | SANITARY SERVICE | INDUSTRIAL/WAREHOUSE |
| 649 | OTHER UTILITY, ENERGY DISTRIB. SYSTEM | INDUSTRIAL/WAREHOUSE |
| 655 | CROPS, ORCHARDS | NOT USED |
| 659 | LIVESTOCK PRODUCTION | NOT USED |
| 669 | FOREST, TIMBERLAND | NOT USED |
| 679 | MINING, QUARRYING/NATURAL RAW MATERIALS | INDUSTRIAL/WAREHOUSE |
| 700 | MANUFACTURING PROPERTY, PROCESSING | INDUSTRIAL/WAREHOUSE |
| 799 | OTHER MANUFACTURING NOT CLASS ABOVE | INDUSTRIAL/WAREHOUSE |
| 800 | STORAGE PROPERTY OTHER | INDUSTRIAL/WAREHOUSE |
| 807 | OUTSIDE MATERIAL STORAGE AREA | NON-SPECIFIC |
| 808 | SHED | NON-SPECIFIC |
| 881 | RESIDENTIAL PARKING STORAGE | INDUSTRIAL/WAREHOUSE |
| 882 | GENERAL VEHICLE PARKING GARAGE | INDUSTRIAL/WAREHOUSE |
| 888 | FIRE STATIONS | INSTITUTIONAL |
| 890 | GENERAL ITEM; INSUFF INFO | INDUSTRIAL/WAREHOUSE |
| 891 | GENERAL WAREHOUSE | INDUSTRIAL/WAREHOUSE |
| 898 | WHARF, PIER | NON-SPECIFIC |
| 899 | RESIDENTIAL OR SELF STORAGE UNITS | INDUSTRIAL/WAREHOUSE |
| 900 | OUTSIDE, SPECIAL PROPERTIES; OTHER | NON-SPECIFIC |
| 919 | DUMP SANITARY LANDFILL | NON-SPECIFIC |
| 921 | BRIDGE, TRESTLE | NON-SPECIFIC |
| 926 | OUTBUILDING, EXCLUDING GARAGE | NON-SPECIFIC |

| FIXED PROPERTY USE | DESCRIPTION | CATEGORY ASSIGNED |
|---------------------------|------------------------------------|--------------------------|
| 930 | OUTDOOR PROPERTIES; INSUFF INFO | NON-SPECIFIC |
| 931 | OPEN LAND, FIELD | VACANT |
| 935 | CAMPSITE WITH UTILITIES | COMMERCIAL |
| 936 | VACANT LOT | VACANT |
| 937 | BEACH | NON-SPECIFIC |
| 938 | GRADED AND CARED FOR PLOTS OF LAND | VACANT |
| 940 | WATER AREAS, OTHER | NON-SPECIFIC |
| 941 | IN OPEN SEA, TIDAL WATERS | NON-SPECIFIC |
| 946 | LAKE/RIVER/STREAM | NON-SPECIFIC |
| 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 |
| 964 | UNPAVED STREET, ROAD, PATH | NON-SPECIFIC |
| 965 | UNCOVERED PARKING AREA | NON-SPECIFIC |
| 972 | AIRCRAFT RUNWAY | COMMERCIAL |
| 973 | TAXIWAY/UNCOV PARK/MAINT AREA | COMMERCIAL |
| 974 | AIRCRAFT LOADING AREA | COMMERCIAL |
| 981 | CONSTRUCTION SITE | NON-SPECIFIC |
| 983 | PIPELINE, POWER LINE RIGHT OF WAY | NON-SPECIFIC |
| 984 | INDUSTRIAL PLANT YARD | INDUSTRIAL/WAREHOUSE |
| NNN | NONE | NON-SPECIFIC |
| UUU | UNDETERMINED | NON-SPECIFIC |

Appendix C

ST. JOHNS COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS
WITH ASSIGNMENT OF PROPERTY USE CATEGORY AND HAZARD CLASSIFICATION

| BUC | BUC DESC | CATEGORY NAME | CPTY CLASS ID |
|------------|-----------------|---------------------------|----------------------|
| 0000 | VACANT | NOT USED | |
| 0100 | SINGLE FAM | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0200 | SFR MANUF | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0400 | LOG | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0700 | DAY CARE | COMMERCIAL | 7HZ |
| 0800 | SWMH | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0801 | DWMH | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0802 | TWMH | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 0900 | SFRS | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 1700 | DORMITORY | INSTITUTIONAL | 7HZ |
| 1760 | LABOR DORM | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2200 | M/FAM LOW | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2300 | M/FAM | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2301 | RETIREMENT | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2400 | M/FAM TWH | MULTI-FAMILY RESIDENTIAL | 7HZ |
| 2700 | DUPLEX/TRT | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 2800 | DUP/TRI/CO | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| 3300 | NCLUB/BARS | COMMERCIAL | 5HZ |
| 3400 | BOWLING LN | COMMERCIAL | 5HZ |
| 3434 | LAUNDROMAT | COMMERCIAL | 5HZ |
| 3500 | STORE RETL | COMMERCIAL | 4HZ |
| 3600 | STORE DISC | COMMERCIAL | 4HZ |
| 3700 | STORE DEPT | COMMERCIAL | 4HZ |
| 3800 | SHOP NBHD | COMMERCIAL | 4HZ |
| 3900 | SHOP COMTY | COMMERCIAL | 4HZ |
| 4000 | SHOP REGNL | COMMERCIAL | 4HZ |
| 4100 | SHP SPR RG | COMMERCIAL | 4HZ |
| 4200 | SUPER MRKT | COMMERCIAL | 4HZ |
| 4300 | NBHD CONVE | COMMERCIAL | 4HZ |
| 4301 | NBHD CON G | COMMERCIAL | 4HZ |
| 4400 | HOTEL | COMMERCIAL | 7HZ |
| 4410 | BED/BREAK | COMMERCIAL | 7HZ |
| 4500 | HOTEL/MOTL | COMMERCIAL | 7HZ |
| 4600 | MOTEL LOW | COMMERCIAL | 7HZ |
| 4900 | OFFICE LOW | COMMERCIAL | 7HZ |
| 5000 | OFFICE HGH | COMMERCIAL | 7HZ |
| 5200 | OFFICE MED | COMMERCIAL | 6HZ |
| 5300 | HOSPITAL | INSTITUTIONAL | 7HZ |
| 5310 | SURGICAL C | COMMERCIAL | 6HZ |
| 5320 | LAB | COMMERCIAL | 6HZ |
| 5330 | INFIRM/DIS | INSTITUTIONAL | 6HZ |
| 5340 | RESEARCH | INSTITUTIONAL | 5HZ |

| BUC | BUC DESC | CATEGORY NAME | CPTY CLASS ID |
|------------|-----------------|----------------------|----------------------|
| 5400 | NURS HOME | INSTITUTIONAL | 7HZ |
| 5430 | GROUP CARE | INSTITUTIONAL | 7HZ |
| 5600 | RESTAURANT | COMMERCIAL | 5HZ |
| 5700 | RES F/FOOD | COMMERCIAL | 5HZ |
| 5710 | SNACK BAR | COMMERCIAL | 5HZ |
| 5800 | REC FACIL | COMMERCIAL | 5HZ |
| 5810 | SHOWER BLD | COMMERCIAL | 7HZ |
| 5850 | TOUR ATTR | COMMERCIAL | 5HZ |
| 6000 | AUDITORIUM | COMMERCIAL | 4HZ |
| 6010 | GYM | INSTITUTIONAL | 7HZ |
| 6020 | GYM | INSTITUTIONAL | 7HZ |
| 6050 | RADIO/TV | COMMERCIAL | 6HZ |
| 6060 | ARMORY | INSTITUTIONAL | 6HZ |
| 6061 | FORT | INSTITUTIONAL | 6HZ |
| 6100 | THEATER | COMMERCIAL | 7HZ |
| 6300 | BRNCH BANK | COMMERCIAL | 6HZ |
| 6400 | SERV STATN | COMMERCIAL | 6HZ |
| 6410 | QUICK LUBE | COMMERCIAL | 6HZ |
| 6465 | CAR W AUTO | COMMERCIAL | 6HZ |
| 6470 | CAR W SELF | COMMERCIAL | 6HZ |
| 6500 | GARAGE | COMMERCIAL | 6HZ |
| 6550 | PARK GAR U | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6555 | PARK GAR A | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6560 | TELE EXCH | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6570 | STOR GAR | INDUSTRIAL/WAREHOUSE | 4HZ |
| 6600 | VEH SALE/R | COMMERCIAL | 6HZ |
| 6700 | SERV SHOP | COMMERCIAL | 4HZ |
| 6710 | AUTO SRV | COMMERCIAL | 4HZ |
| 6711 | TRUCK STOP | COMMERCIAL | 4HZ |
| 6720 | SALON/SPA | COMMERCIAL | 6HZ |
| 6750 | WATR TREAT | INDUSTRIAL/WAREHOUSE | 6HZ |
| 6800 | MORTUARY | INSTITUTIONAL | 6HZ |
| 6900 | CLUB HOUSE | COMMERCIAL | 7HZ |
| 6910 | TENNIS CLB | COMMERCIAL | 7HZ |
| 6950 | CNTRY CLUB | COMMERCIAL | 7HZ |
| 6960 | CART STO B | INDUSTRIAL/WAREHOUSE | 6HZ |
| 7000 | COLD STRGE | INDUSTRIAL/WAREHOUSE | 5HZ |
| 7050 | CANNERY | INDUSTRIAL/WAREHOUSE | 6HZ |
| 7100 | TRANS TERM | COMMERCIAL | 4HZ |
| 7102 | ELEC VAULT | INDUSTRIAL/WAREHOUSE | 6HZ |
| 7200 | HEALTH CLB | COMMERCIAL | 7HZ |
| 7300 | SER/SALES | COMMERCIAL | 4HZ |

| BUC | BUC DESC | CATEGORY NAME | CPTY CLASS ID |
|-------------|------------------------------|--------------------------|---------------|
| 7350 | VETERINARY | COMMERCIAL | 6HZ |
| 7360 | DOG KENNEL | COMMERCIAL | 4HZ |
| 7720 | LIBRARY | INSTITUTIONAL | 7HZ |
| 7800 | EXCEP STOR | INDUSTRIAL/WAREHOUSE | 4HZ |
| 7900 | EXCEP COMM | COMMERCIAL | 4HZ |
| 8000 | MANUF LGHT | INDUSTRIAL/WAREHOUSE | 5HZ |
| 8100 | MANUF HEVY | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8200 | WAREH DIST | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8300 | WAREH MINI | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8400 | WAREH STOR | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8410 | STOR POTAT | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8420 | WAREH TRAN | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8450 | GREENHOUSE | INDUSTRIAL/WAREHOUSE | 5HZ |
| 8500 | ~ | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8510 | T-HANGER | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8520 | OPENHANGAR | INDUSTRIAL/WAREHOUSE | 3HZ |
| 8600 | BARNS | NOT USED | |
| 8601 | OPEN/STRG | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8602 | UTILITY SH | NOT USED | |
| 8650 | STABLE | INDUSTRIAL/WAREHOUSE | 4HZ |
| 8700 | PREF MET S | NOT USED | |
| 8710 | SHED | NOT USED | |
| 8790 | EQUIP SHED | NOT USED | |
| 8900 | EXCEP IND | INDUSTRIAL/WAREHOUSE | 5HZ |
| 9000 | SCHOOL | INSTITUTIONAL | 7HZ |
| 9050 | FRATERNITY | INSTITUTIONAL | 7HZ |
| 9100 | CHURCH | INSTITUTIONAL | 6HZ |
| 9200 | ED RELIGOS | INSTITUTIONAL | 7HZ |
| 9250 | RECTORY | INSTITUTIONAL | 7HZ |
| 9300 | GOVT BLDG | INSTITUTIONAL | 6HZ |
| 9350 | POST OFFIC | INSTITUTIONAL | 6HZ |
| 9360 | JAIL | INSTITUTIONAL | 7HZ |
| 9370 | FIRE VOLUN | INSTITUTIONAL | 7HZ |
| 9380 | FIRE STATN | INSTITUTIONAL | 7HZ |
| 9400 | LUMB YD BD | INDUSTRIAL/WAREHOUSE | 4HZ |
| 9500 | PREF MET A | INDUSTRIAL/WAREHOUSE | 4HZ |
| GSG_0400 | GSG CONDO - RESIDENTIAL BLDG | MULTI-FAMILY | 7HZ |
| GSG_0410 | GSG CONDO - GARAGE BLDG | NOT USED | |
| GSG_0420 | GSG CONDO - BOAT SLIP BLDG | NOT USED | |
| GSG_0430 | GSG CONDO - COMMERCIAL BLDG | COMMERCIAL | 7HZ |
| GSG_0440 | GSG CONDO - TIMESHARE | MULTI-FAMILY RESIDENTIAL | 7HZ |
| GSG_MH_RVSP | RV SPACES IN MH PARK | COMMERCIAL | 7HZ |

| BUC | BUC DESC | CATEGORY NAME | CPTY CLASS ID |
|--------------|-------------------------------|---------------------------|----------------------|
| GSG_MHPK | MOBILE HOME PARK | SINGLE-FAMILY RESIDENTIAL | 7HZ |
| GSG_RV_MHSPC | MOBILE HOME SPACES ON RV PARK | COMMERCIAL | 7HZ |
| GSG_RVPK | RV PARK | COMMERCIAL | 7HZ |
| GSG_RVRES | RESIDENTIAL ON RV PARK | COMMERCIAL | 7HZ |

Appendix D

CAPACITY UNIT ASSIGNMENT TABLE

| Capacity Units | Hazard Class 7 Minimum Sq. Ft. | Hazard Class 7 Maximum Sq. Ft. | Hazard Class 6 Minimum Sq. Ft. | Hazard Class 6 Maximum Sq. Ft. | Hazard Class 5 Minimum Sq. Ft. | Hazard Class 5 Maximum Sq. Ft. | Hazard Class 4 Minimum Sq. Ft. | Hazard Class 4 Maximum Sq. Ft. | Hazard Class 3 Minimum Sq. Ft. | Hazard Class 3 Maximum Sq. Ft. |
|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 0 | 0 | 99 | 0 | 99 | 0 | 99 | 0 | 99 | 0 | 99 |
| 1 | 100 | 1,199 | 100 | 899 | 100 | 699 | 100 | 499 | 100 | 399 |
| 1.5 | 1,200 | 1,999 | 900 | 1,599 | 700 | 1,199 | 500 | 899 | 400 | 799 |
| 2 | 2,000 | 3,099 | 1,600 | 2,499 | 1,200 | 1,799 | 900 | 1,399 | 800 | 1,199 |
| 2.5 | 3,100 | 4,499 | 2,500 | 3,499 | 1,800 | 2,499 | 1,400 | 1,899 | 1,200 | 1,599 |
| 3 | 4,500 | 6,099 | 3,500 | 4,799 | 2,500 | 3,499 | 1,900 | 2,599 | 1,600 | 2,199 |
| 3.5 | 6,100 | 7,999 | 4,800 | 6,199 | 3,500 | 4,499 | 2,600 | 3,399 | 2,200 | 2,899 |
| 4 | 8,000 | 9,999 | 6,200 | 7,799 | 4,500 | 5,699 | 3,400 | 4,299 | 2,900 | 3,599 |
| 4.5 | 10,000 | 12,399 | 7,800 | 9,699 | 5,700 | 6,999 | 4,300 | 5,299 | 3,600 | 4,499 |
| 5 | 12,400 | 14,999 | 9,700 | 11,699 | 7,000 | 8,499 | 5,300 | 6,399 | 4,500 | 5,399 |
| 5.5 | 15,000 | 17,799 | 11,700 | 13,899 | 8,500 | 9,999 | 6,400 | 7,599 | 5,400 | 6,399 |
| 6 | 17,800 | 20,899 | 13,900 | 16,299 | 10,000 | 11,799 | 7,600 | 8,899 | 6,400 | 7,599 |
| 6.5 | 20,900 | 24,199 | 16,300 | 18,899 | 11,800 | 13,699 | 8,900 | 10,299 | 7,600 | 8,799 |
| 7 | 24,200 | 27,799 | 18,900 | 21,699 | 13,700 | 15,699 | 10,300 | 11,899 | 8,800 | 9,999 |
| 7.5 | 27,800 | 31,699 | 21,700 | 24,699 | 15,700 | 17,799 | 11,900 | 13,499 | 10,000 | 11,399 |
| 8 | 31,700 | 35,699 | 24,700 | 27,799 | 17,800 | 20,099 | 13,500 | 15,199 | 11,400 | 12,899 |
| 8.5 | 35,700 | 39,999 | 27,800 | 31,199 | 20,100 | 22,499 | 15,200 | 17,099 | 12,900 | 14,399 |
| 9 | 40,000 | 44,599 | 31,200 | 34,699 | 22,500 | 25,099 | 17,100 | 18,999 | 14,400 | 16,099 |
| 9.5 | 44,600 | 49,399 | 34,700 | 38,499 | 25,100 | 27,799 | 19,000 | 21,099 | 16,100 | 17,799 |
| 10 | 49,400 | 54,499 | 38,500 | 42,399 | 27,800 | 30,699 | 21,100 | 23,199 | 17,800 | 19,599 |
| 10.5 | 54,500 | 59,799 | 42,400 | 46,599 | 30,700 | 33,699 | 23,200 | 25,499 | 19,600 | 21,599 |
| 11 | 59,800 | 65,399 | 46,600 | 50,899 | 33,700 | 36,799 | 25,500 | 27,799 | 21,600 | 23,599 |
| 11.5 | 65,400 | 71,199 | 50,900 | 55,399 | 36,800 | 39,999 | 27,800 | 30,299 | 23,600 | 25,599 |
| 12 | 71,200 | 77,199 | 55,400 | 60,099 | 40,000 | 43,499 | 30,300 | 32,899 | 25,600 | 27,799 |
| 12.5 | 77,200 | 83,499 | 60,100 | 64,999 | 43,500 | 46,999 | 32,900 | 35,499 | 27,800 | 30,099 |
| 13 | 83,500 | 89,999 | 65,000 | 70,099 | 47,000 | 50,699 | 35,500 | 38,299 | 30,100 | 32,399 |
| 13.5 | 90,000 | 96,799 | 70,100 | 75,399 | 50,700 | 54,499 | 38,300 | 41,199 | 32,400 | 34,899 |
| 14 | 96,800 | 103,899 | 75,400 | 80,899 | 54,500 | 58,499 | 41,200 | 44,199 | 34,900 | 37,399 |
| 14.5 | 103,900 | 111,199 | 80,900 | 86,599 | 58,500 | 62,499 | 44,200 | 47,299 | 37,400 | 39,999 |

| Capacity Units | Hazard Class 7 Minimum Sq. Ft. | Hazard Class 7 Maximum Sq. Ft. | Hazard Class 6 Minimum Sq. Ft. | Hazard Class 6 Maximum Sq. Ft. | Hazard Class 5 Minimum Sq. Ft. | Hazard Class 5 Maximum Sq. Ft. | Hazard Class 4 Minimum Sq. Ft. | Hazard Class 4 Maximum Sq. Ft. | Hazard Class 3 Minimum Sq. Ft. | Hazard Class 3 Maximum Sq. Ft. |
|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 15 | 111,200 | 118,699 | 86,600 | 92,399 | 62,500 | 66,799 | 47,300 | 50,499 | 40,000 | 42,799 |
| 15.5 | 118,700 | 126,499 | 92,400 | 98,499 | 66,800 | 71,199 | 50,500 | 53,799 | 42,800 | 45,599 |
| 16 | 126,500 | 134,499 | 98,500 | 104,699 | 71,200 | 75,699 | 53,800 | 57,199 | 45,600 | 48,399 |
| 16.5 | 134,500 | 142,799 | 104,700 | 111,199 | 75,700 | 80,299 | 57,200 | 60,799 | 48,400 | 51,399 |
| 17 | 142,800 | 151,299 | 111,200 | 117,799 | 80,300 | 85,099 | 60,800 | 64,399 | 51,400 | 54,499 |
| 17.5 | 151,300 | 159,999 | 117,800 | 124,599 | 85,100 | 89,999 | 64,400 | 68,099 | 54,500 | 57,599 |
| 18 | 160,000 | 169,099 | 124,600 | 131,599 | 90,000 | 95,099 | 68,100 | 71,899 | 57,600 | 60,899 |
| 18.5 | 169,100 | 178,299 | 131,600 | 138,799 | 95,100 | 100,299 | 71,900 | 75,899 | 60,900 | 64,199 |
| 19 | 178,300 | 187,799 | 138,800 | 146,199 | 100,300 | 105,699 | 75,900 | 79,899 | 64,200 | 67,599 |
| 19.5 | 187,800 | 197,599 | 146,200 | 153,799 | 105,700 | 111,199 | 79,900 | 84,099 | 67,600 | 71,199 |
| 20 | 197,600 | 207,599 | 153,800 | 161,599 | 111,200 | 116,799 | 84,100 | 88,299 | 71,200 | 74,799 |
| 20.5 | 207,600 | 217,799 | 161,600 | 169,599 | 116,800 | 122,499 | 88,300 | 92,699 | 74,800 | 78,399 |
| 21 | 217,800 | 228,299 | 169,600 | 177,799 | 122,500 | 128,499 | 92,700 | 97,099 | 78,400 | 82,199 |
| 21.5 | 228,300 | 239,099 | 177,800 | 186,099 | 128,500 | 134,499 | 97,100 | 101,699 | 82,200 | 86,099 |
| 22 | 239,100 | 249,999 | 186,100 | 194,699 | 134,500 | 140,699 | 101,700 | 106,399 | 86,100 | 89,999 |
| 22.5 | 250,000 | 261,299 | 194,700 | 203,399 | 140,700 | 146,999 | 106,400 | 111,199 | 90,000 | 94,099 |
| 23 | 261,300 | 272,799 | 203,400 | 212,399 | 147,000 | 153,499 | 111,200 | 115,999 | 94,100 | 98,199 |
| 23.5 | 272,800 | 284,499 | 212,400 | 221,499 | 153,500 | 159,999 | 116,000 | 120,999 | 98,200 | 102,399 |
| 24 | 284,500 | 296,499 | 221,500 | 230,799 | 160,000 | 166,799 | 121,000 | 126,099 | 102,400 | 106,799 |
| 24.5 | 296,500 | 308,699 | 230,800 | 240,299 | 166,800 | 173,699 | 126,100 | 131,299 | 106,800 | 111,199 |
| 25 | 308,700 | 321,199 | 240,300 | 249,999 | 173,700 | 180,699 | 131,300 | 136,599 | 111,200 | 115,599 |
| 25.5 | 321,200 | 333,899 | 250,000 | 259,899 | 180,700 | 187,799 | 136,600 | 141,999 | 115,600 | 120,199 |
| 26 | 333,900 | 346,799 | 259,900 | 269,999 | 187,800 | 195,099 | 142,000 | 147,499 | 120,200 | 124,899 |
| 26.5 | 346,800 | 359,999 | 270,000 | 280,299 | 195,100 | 202,499 | 147,500 | 153,199 | 124,900 | 129,599 |
| 27 | 360,000 | 373,499 | 280,300 | 290,799 | 202,500 | 210,999 | 153,200 | 158,899 | 129,600 | 134,499 |
| 27.5 | 373,500 | 387,199 | 290,800 | 301,499 | 210,100 | 217,799 | 158,900 | 164,699 | 134,500 | 139,399 |
| 28 | 387,200 | 401,199 | 301,500 | 312,299 | 217,800 | 225,699 | 164,700 | 170,699 | 139,400 | 144,399 |
| 28.5 | 401,200 | 415,399 | 312,300 | 323,399 | 225,700 | 233,699 | 170,700 | 176,699 | 144,400 | 149,599 |
| 29 | 415,400 | 429,799 | 323,400 | 334,599 | 233,700 | 241,799 | 176,700 | 182,799 | 149,600 | 154,799 |

| Capacity Units | Hazard Class 7 Minimum Sq. Ft. | Hazard Class 7 Maximum Sq. Ft. | Hazard Class 6 Minimum Sq. Ft. | Hazard Class 6 Maximum Sq. Ft. | Hazard Class 5 Minimum Sq. Ft. | Hazard Class 5 Maximum Sq. Ft. | Hazard Class 4 Minimum Sq. Ft. | Hazard Class 4 Maximum Sq. Ft. | Hazard Class 3 Minimum Sq. Ft. | Hazard Class 3 Maximum Sq. Ft. |
|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 29.5 | 429,800 | 444,499 | 334,600 | 346,099 | 241,800 | 249,999 | 182,800 | 189,099 | 154,800 | 159,999 |
| 30 | 444,500 | 459,399 | 346,100 | 357,699 | 250,000 | 258,499 | 189,100 | 195,399 | 160,000 | 165,399 |
| 30.5 | 459,400 | 474,599 | 357,700 | 369,499 | 258,500 | 266,999 | 195,400 | 201,899 | 165,400 | 170,899 |
| 31 | 474,600 | 489,999 | 369,500 | 381,499 | 267,000 | 275,699 | 201,900 | 208,499 | 170,900 | 176,399 |
| 31.5 | 490,000 | 505,699 | 381,500 | 393,699 | 275,700 | 284,499 | 208,500 | 215,099 | 176,400 | 182,099 |
| 32 | 505,700 | 521,699 | 393,700 | 406,099 | 284,500 | 293,499 | 215,100 | 221,899 | 182,100 | 187,799 |
| 32.5 | 521,700 | 537,799 | 406,100 | 418,699 | 293,500 | 302,499 | 221,900 | 228,799 | 187,800 | 193,599 |
| 33 | 537,800 | 554,199 | 418,700 | 431,499 | 302,500 | 311,799 | 228,800 | 235,799 | 193,600 | 199,599 |
| 33.5 | 554,200 | 570,899 | 431,500 | 444,499 | 311,800 | 321,199 | 235,800 | 242,899 | 199,600 | 205,599 |
| 34 | 570,900 | 587,799 | 444,500 | 457,699 | 321,200 | 330,699 | 242,900 | 249,999 | 205,600 | 211,599 |
| 34.5 | 587,800 | 604,999 | 457,700 | 470,999 | 330,700 | 340,299 | 250,000 | 257,299 | 211,600 | 217,799 |
| 35 | 605,000 | 622,399 | 471,000 | 484,599 | 340,300 | 350,099 | 257,300 | 264,799 | 217,800 | 224,099 |
| 35.5 | 622,400 | 639,999 | 484,600 | 498,299 | 350,100 | 359,999 | 264,800 | 272,299 | 224,100 | 230,399 |
| 36 | 640,000 | 657,999 | 498,300 | 512,299 | 360,000 | 370,099 | 272,300 | 279,899 | 230,400 | 236,899 |
| 36.5 | 658,000 | 676,099 | 512,300 | 526,399 | 370,100 | 380,299 | 279,900 | 287,599 | 236,900 | 243,399 |
| 37 | 676,100 | 694,499 | 526,400 | 540,699 | 380,300 | 390,699 | 287,600 | 295,399 | 243,400 | 249,999 |
| 37.5 | 694,500 | 713,099 | 540,700 | 555,199 | 390,700 | 401,199 | 295,400 | 303,299 | 250,000 | 256,799 |
| 38 | 713,100 | 731,999 | 555,200 | 569,899 | 401,200 | 411,799 | 303,300 | 311,399 | 256,800 | 263,599 |
| 38.5 | 732,000 | 751,199 | 569,900 | 584,799 | 411,800 | 422,499 | 311,400 | 319,499 | 263,600 | 270,399 |
| 39 | 751,200 | 770,499 | 584,800 | 599,899 | 422,500 | 433,499 | 319,500 | 327,799 | 270,400 | 277,399 |
| 39.5 | 770,500 | 790,199 | 599,900 | 615,199 | 433,500 | 444,499 | 327,800 | 336,099 | 277,400 | 284,499 |
| 40 | 790,200 | 999,999,999 | 615,200 | 999,999,999 | 444,500 | 999,999,999 | 336,100 | 999,999,999 | 284,500 | 999,999,999 |

Appendix E

DEPARTMENT OF REVENUE CODES

| DOR | DOR DESC |
|------------|-------------------------------|
| 0000 | VACANT |
| 0009 | VACANT HX BALANCE |
| 0100 | SINGLE FAMILY |
| 0130 | TOWNHOUSE |
| 0140 | TIMESHARE |
| 0172 | SFRES/DAY CARE |
| 0199 | HX DEMO REBUILDING FS 193.155 |
| 0200 | MOBILE HOME |
| 0205 | MH YR TAG |
| 0209 | MH YR TAG HX EL |
| 0210 | MH CNV SFR |
| 0300 | APARTMENTS |
| 0400 | CONDO |
| 0410 | CONDO GARAGE |
| 0420 | CONDO BOAT SLIP |
| 0430 | CONDO COMMERCIAL |
| 0440 | CONDO TIMESHARE |
| 0700 | MISC RES CAMPS |
| 0800 | MULTI-UNIT |
| 0805 | MUL UT YR TAG M |
| 1000 | VACANT COMMERCIAL |
| 1100 | STORES, 1 STORY |
| 1102 | STORE,MOBILE HOME |
| 1105 | STORES, 1 STY/OWN/OCC |
| 1200 | STORE/OFFICE/RESID |
| 1205 | STORE/OFF/RES/OWN/OCC |
| 1300 | DEPARTMENT STORES |
| 1400 | SUPERMARKET |
| 1500 | REGIONAL SHOPPING |
| 1600 | COMMUNITY SHOPPING |
| 1700 | OFFICE BUILDINGS |
| 1705 | OFFICE BLDG/OWN OCC |
| 1720 | RADIO STATION |
| 1730 | BUSINESS OFFICE PARK |
| 1735 | BUSINESS OFF/OWN OCC |
| 1800 | MULTI STORY OFFICE |
| 1805 | MULTI STY OF/OWN OCC |
| 1900 | PROFESSIONAL BLDG |
| 1905 | PROF BLDG/OWN OCC |
| 2000 | TRANSIT TERMINALS |
| 2010 | AIRPARK |
| 2020 | BOAT SLIP/MARINAS |

| DOR | DOR DESC |
|------------|------------------------|
| 2100 | RESTAURANTS/CAFE |
| 2105 | REST/CAFE OWNR OCCUP |
| 2200 | DRIVE-IN REST. |
| 2205 | DRIVE-IN REST/OWNR OCC |
| 2300 | FINANCIAL BLDG |
| 2305 | FINANCIAL BLDG/OWN OC |
| 2400 | INSURANCE COMPANY |
| 2500 | REPAIR SERVICE |
| 2505 | REPAIR SVCE/OWN OCCUP |
| 2530 | SALON/SPA/BARBE |
| 2600 | SERVICE STATION |
| 2660 | CAR WASH |
| 2700 | VEH SALE/REPAIR |
| 2800 | MOBILE HOME PARKS |
| 2810 | PARKING LOTS |
| 2815 | PARKING LT OWNROCCUP |
| 2820 | STABLES |
| 2830 | RV PARKS/CAMPGR |
| 2900 | WHOLESALE OUTLET |
| 3000 | FLORIST/GREENHOUSE |
| 3200 | THEATER/AUDITORIUM |
| 3300 | NIGHTCLUB/BARS |
| 3310 | FLEA MARKET |
| 3400 | CLUBHOUSE |
| 3401 | LEASED FOR PUBLIC |
| 3410 | BOWLING ALLEY |
| 3430 | GYM/FITNESS |
| 3440 | RECREATIONAL FI |
| 3500 | TOURIST ATTRACTION |
| 3600 | CAMPS |
| 3700 | RACE TRACKS |
| 3800 | GOLF COURSES |
| 3900 | HOTELS AND MOTELS |
| 3910 | BED & BREAKFAST |
| 4000 | VACANT INDUSTRIAL |
| 4100 | LIGHT MANUFACTURE |
| 4105 | LIGHT MANU OWNR OCCP |
| 4200 | HEAVY MANUFACTURE |
| 4205 | HEAVY MANU OWNR OCCU |
| 4305 | LUMBER YARD OWNR OCC |
| 4310 | BLDG MATERIAL & SUPP |
| 4315 | BLDG MAT & SUPP OWNR |

| DOR | DOR DESC |
|------------|---------------------|
| 4405 | PKING PLNT/STOCKMKT |
| 4500 | CANNERIES/BOTTLERS |
| 4600 | OTHER FOOD PROCESS |
| 4605 | OTHER FOOD PROCESS |
| 4700 | MINERAL PROCESSING |
| 4800 | WAREHOUSE-STORAGE |
| 4803 | WAREHS-STOR OWNER |
| 4805 | MINI-WAREHOUSE |
| 4900 | OPEN STORAGE |
| 5100 | SOD N/A |
| 5300 | CROPLAND CLASS 3 |
| 5500 | TIMBERLAND 80-89 |
| 5600 | TIMBERLAND 70-79 |
| 5900 | TIMBERLAND UNCLASS |
| 6200 | PASTURELAND 3 |
| 6600 | ORCHARD/VINEYARDS |
| 6700 | POULTRY,BEES,FISH |
| 6900 | ORNAMENTALS,MISC |
| 7000 | VAC INSTITUTIONAL |
| 7100 | CHURCHES |
| 7200 | PRVT SCHL/DAY CARE |
| 7210 | DAY CARE |
| 7215 | DAY CARE OWNR OCCUP |
| 7300 | PRIVATE HOSPITALS |
| 7410 | ASSISTED LIVING |
| 7420 | SKILLED CARE |
| 7430 | NON-MED ASST LIVING |
| 7450 | MNGD CARE COMM |
| 7500 | NON-PROFIT SERVICE |
| 7600 | MORTUARY/CEMETARY |
| 7700 | CLUBS/LODGES/HALLS |
| 7900 | CULTURAL GROUPS |
| 8000 | WATER MANAGEMENT |
| 8100 | MILITARY |
| 8200 | FOREST,PARKS,RE |
| 8300 | PUBLIC SCHOOLS |
| 8400 | COLLEGES |
| 8600 | COUNTY |
| 8700 | STATE |
| 8800 | FEDERAL |
| 8900 | MUNICIPAL |
| 9000 | LEASEHOLD INTEREST |

| DOR | DOR DESC |
|------------|--------------------|
| 9100 | UTILITIES |
| 9110 | UTIL/TOWER SITE |
| 9300 | SUB-SURFACE RIGHTS |
| 9400 | RIGHTS-OF-WAY |
| 9500 | RIVERS/LAKES/CONS |
| 9600 | SWAMP/MARSH |
| 9700 | REC AND PARK LAND |
| 9800 | CENTRALLY ASSES |
| 9900 | NO AG ACREAGE |