

Columbia County, Florida

Fire Protection Assessment

JULY 27, 2006

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Introduction

Columbia County (County) has engaged Government Services Group, Inc. (GSG) and Nabors, Giblin & Nickerson, P.A. to assist the County with creating and implementing a fire protection assessment program for Fiscal Year 2006-07 (Fire Protection Assessment Project).

GSG is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs. NG&N is a law firm dedicated to the legal representation of local governments with related issues of finance and taxation. Combined, both firms maintain extensive experience with structuring and implementing alternative revenue sources for local governments within the State of Florida.

This document is the Fire Protection Assessment Memorandum (Fire Protection Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

BACKGROUND

The County's fire protection assessment program was initially developed and implemented in 2001 by GSG and NG&N. The original assessment program funded \$1.63 million, or approximately 100% of the total assessable costs of the County provided fire protection services for the Fiscal Year 2001-02. Over subsequent years, the County analyzed the amount of assessable costs and adjusted resultant rates.

Table 1 lists the County's fire protection special assessment rates as developed and adjusted for Fiscal Year 2004-05.

**Table 1
Columbia County Fire Protection Special Assessment Rates (FY 2004-05)**

Property Category	Rate Per Dwelling Unit
Residential	\$68.00
Property Category	Rate Per Parcel
Agricultural/Vacant < 160 acres	\$5.22
Property Category	Rate Per Acre
Agricultural/Vacant > 160 acres	\$0.37
Property Category	Rate Per Square Foot
Commercial and Institutional	\$0.1020
Industrial/Warehouse	\$0.0049

Source: County Commission of Columbia County, "Resolution No. 2001-R-35," (adopted September 6, 2001).

In Fiscal Year 2005-06, the County and City of Lake City (City) consolidated their two fire departments. As a result, the County's and City's fire protection assessment programs were consolidated in 2005 by GSG and NG&N. The consolidated fire protection assessment program funded approximately \$2.84 million, or approximately 84% of the total assessable costs of the consolidated fire protection services for Fiscal Year 2005-06.

Table 2 lists the current consolidated fire protection special assessment rates as developed for Fiscal Year 2005-06.

**Table 2
Columbia County & City of Lake City Consolidated Fire Protection Special Assessment Rates (FY 2005-06)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$71.00
Land Property Use Categories	Rate Per Parcel
Land <= 160 Acres	\$28.09
Land Property Use Categories	Rate Per Each Add'l Acre (Added To Rate Per Parcel)
Land ≥ 160 Acres And < 640 Acres	\$0.1085
Non-Residential Property Use Categories	Rate Per Square Foot (W/ 50,000 Square Foot Cap)
Commercial	\$0.0741
Institutional	\$0.0450
Industrial/Warehouse	\$0.0266
	Per Room/Pad
Transient Occupancy	\$21.96

Source: Columbia County Commission, Florida, "Resolution No. 2005R-42," (adopted September 1, 2005).

Effective Fiscal Year 2006-07, the City has decided to separate fire protection services from consolidation with the County. Thus, the County's fire protection assessment program needs to be separated from the consolidated fire protection assessment program and updated to reflect current changes in service area, fire call data and changes in the County's Fire Department's operations (Fire Department).

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.

To address these concerns, GSG developed a revised methodology for the Fiscal Year 2000-01 budget by removing the costs associated with emergency medical services. The revised apportionment methodology only utilized fire incident report data related to non-EMS calls. This change in the type of incident data that could be used in the apportionment methodology resulted in a change to the call incident profile. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

SERVICE DELIVERY DESCRIPTION

The Fire Department facilities inventory is comprised of seven (7) existing response stations and two (2) proposed future response stations. Table 3 identifies the Fire Department's facilities inventory, as well as the corresponding physical location address for each identified facility.

Table 3
Fire Department's Buildings and Facilities Inventory

Station	Address
Station 41	Deep Creek VFD 11936 North US Highway 441 Lake City, Florida 32055
Station 42	Suwannee Valley VFD 7264 Northwest US Highway 41 Lake City, Florida 32055
Station 43	West Columbia VFD 2318 Southwest Pinemount Road Lake City, Florida 32024
Station 44	Columbia City VFD 332 Southwest Wingate Street Lake City, Florida 32024
Station 45	Ellisville VFD 12595 South US Highway 441 Lake City, Florida 32025
Station 46	South Columbia VFD 200 Southwest Dortch Street Fort White, Florida 32038
Station 47	Lulu VFD 262 Southeast Community Drive Lulu, Florida 32061
Station 48	Eastside Station Proposed Future Station To Be Determined
Station 49	Southside Station Proposed Future Station To Be Determined

Source: Columbia County, Fire Department, (2006).

The Fire Department's active response vehicle inventory is comprised of eight (8) mid-pumper vehicles, two (2) pumper vehicles, five (5) tanker vehicles, eleven (11) brush vehicles, and one (1) tank trailer. Table 4 identifies the Fire Department's active response and reserve vehicle inventory, as well as the corresponding station allocation for each identified vehicle.

**Table 4
Fire Department's Apparatus Allocation per Station**

Station	Apparatus	Vehicle Number	Year
Station 41	Brush Vehicle	411	1994
	Mid-Pumper Vehicle	415	1988
Station 42	Mid-Pumper Vehicle	420	1965
	Brush Vehicle	421	1997
	Mid-Pumper Vehicle	422	1989
	Tanker Vehicle	423	2001
	Brush Vehicle*	424	1985
Station 43	Brush Vehicle	431	1997
	Pumper/Tanker Vehicle*	432	1968
	Mid-Pumper Vehicle	433	1986
	Tanker Vehicle	434	1968
	Brush Vehicle*	435	1985
Station 44	Brush Vehicle	442	1993
	Tanker Vehicle	443	1973
	Mid-Pumper Vehicle	444	1968
Station 45	Brush Vehicle	451	1997
	Tanker Vehicle	452	2001
	Mid-Pumper Vehicle	453	1986
	Brush Vehicle	454	1988
Station 46	Brush Vehicle	461	1990
	Tanker Vehicle	462	1964
	Brush Vehicle*	463	1971
	Pumper Vehicle	464	1986
	Mid-Pumper Vehicle*	465	1979
	Tank Trailer*	N/A	N/A
Station 47	Brush Vehicle*	471	1967
	Mid-Pumper Vehicle	473	1989
Station 48	Proposed Future Station	N/A	N/A
	Inventory To Be Determined	N/A	N/A
Station 49	Proposed Future Station	N/A	N/A
	Inventory To Be Determined	N/A	N/A

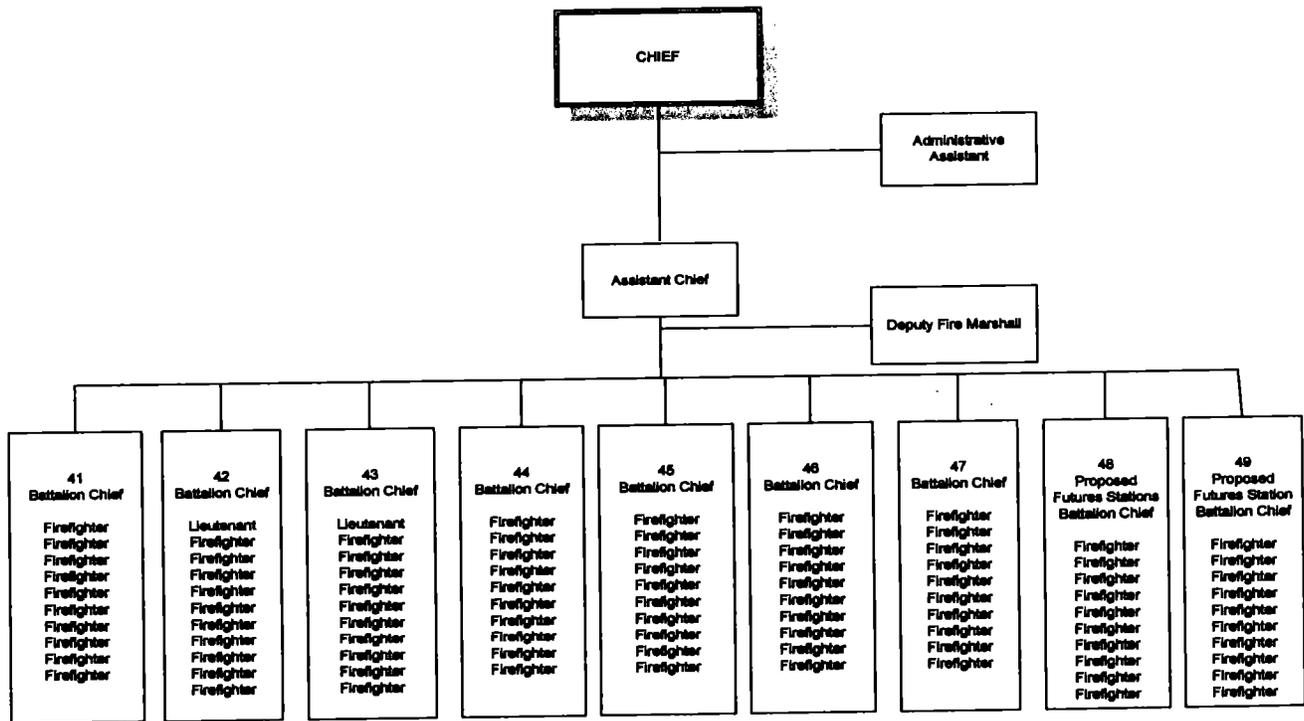
Source: Columbia County, Fire Department, (2006).

* Vehicle on loan from the Florida Department of Forestry.

In addition to standard fire protection services, the Fire Department provides additional services including hazardous materials response and extrication response.

Tables 5 through 7 outline the Fire Department's current operations and delivery of fire protection services within the County. Table 5 describes the Fire Department's organizational structure and the staffing for each station. Table 6 outlines the Fire Department's apparatus and the corresponding fire flow or pumping capacity for each apparatus. This information is used to determine the square footage cap for non-residential properties. Table 7 illustrates the Fire Department's response protocol.

**Table 5
Fire Department's Organizational Chart**



Source: Columbia County, Fire Department, (2006).

**Table 6
Fire Department's Station Apparatus Fire Flow**

Station	Apparatus	Fire Flow (Gallons per Minute)
Station 41	Brush Vehicle	250
	Mid-Pumper Vehicle	1000
Station 42	Mid-Pumper Vehicle	250
	Brush Vehicle	375
	Mid-Pumper Vehicle	1250
	Tanker Vehicle	750
	Brush Vehicle*	225
Station 43	Brush Vehicle	250
	Pumper/Tanker Vehicle*	250
	Mid-Pumper Vehicle	1000
	Tanker Vehicle	250
	Brush Vehicle*	250
Station 44	Brush Vehicle	250
	Tanker Vehicle	250
	Mid-Pumper Vehicle	1000
Station 45	Brush Vehicle	375
	Tanker Vehicle	1000
	Mid-Pumper Vehicle	1000
	Brush Vehicle	250
Station 46	Brush Vehicle	250
	Tanker Vehicle	250
	Brush Vehicle*	250
	Pumper Vehicle	1000
	Mid-Pumper Vehicle*	750
	Tank Trailer*	N/A
Station 47	Brush Vehicle*	250
	Mid-Pumper Vehicle	1000
Station 48	Proposed Future Station	N/A
	Inventory To Be Determined	N/A
Station 49	Proposed Future Station	N/A
	Inventory To Be Determined	N/A

Source: Columbia County, Fire Department, (2006).

* Vehicle on loan from the Florida Department of Forestry.

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a first alarm non-residential fire. As outlined by Table 6, the current capacity of the County is 13,975 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the fire-flow capacity of the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a fire involving significant square footage of at least up to 200,000 square feet.¹

¹ Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

**Table 7
Fire Department's Minimum Response Protocol**

Alert	General Response	Type of Situation
Single Alarm	One Station	Dumpster Fire
	One Engine	Trash Fire
		Brush or Grass Fire
		Wires Down
		Car Fire
	Auto	
Two Alarm	Two Stations	Single Family
	Multi-approach	Duplex and Triplex
Three Alarm	Two Stations	Apartments
	Multi-approach	Commercial
		Schools
		Hospital
		Industrial
	Downtown Structure	
Smoke Investigation	One Station	Dumpster Fire
	One Engine	Trash Fire
		Brush or Grass Fire
		Wires Down
		Car Fire
	Auto	

Source: Columbia County, Fire Department, (2006).

DEVELOPMENT OF FACTORS

Line item assessable cost calculations must be allocated between fire protection 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) do not provide a special benefit to property. Accordingly, fire protection costs should be separated from emergency medical service costs.

ALLOCATIONS

To date, the Fire Department does not offer emergency medical services above the level of first responder. Therefore, all fire protection expenditures and revenues reflected in the budget provided by the County are directly allocable in entirety to fire protection.

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Years 2006-07 through 2008-09 are based on the following assumptions for the purpose of this Assessment Memorandum.

- A 4% increase was applied across all line items for both personal services and operating expenditures, such as payroll, maintenance, and utilities, unless more accurate information was available.
- The Debt Service line item includes capital expenditures for the acquisition start-up costs of necessary fleet equipment and capital outlay, including new vehicles, new equipment, and new buildings. This line item also includes building improvements to the current capital outlay. This line item encompasses necessary start-up costs associated with separating from consolidation with the City. The start-up costs are priced out for reimbursement over eight years.
- Revenues are comprised of revenues directly received from the delivery of fire rescue services, such as Fire Fighter Supplemental and Haz-Mat Recovery fees, and exclude revenues from EMS services. All revenues are shown as a reduction of the total projected expenditures for each fiscal year and reduce the total assessable costs for the year. At present, there are no revenues.
- Because the Fire Department serves an area that includes both Interstate 75 and Interstate 10, fire incident responses to these two roadways were assigned a cost based on the representative percentage of total reported incident responses (which equates to 45 reported interstate fire incident responses out of 1,632 total reported incident responses) and removed from the assessable cost calculations. The corresponding removed costs appear under the line item "Interstate Service".
- 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.
- The line item "Collection Costs" under "Miscellaneous Assessment Expenditures" is an estimated collection charge using 2% of the total assessable costs. Section 197.3632, Florida Statutes, provides that a municipal or county government shall only compensate the tax collector for the actual costs of collecting non-ad valorem assessments. Accordingly, the applied 2% collection charge is estimated as adequate to cover the Tax Collector's collection costs.
- The line item "Study Reimbursement" under "Miscellaneous Assessment Expenditures" is the reimbursement to the County for the costs of conducting the fire protection special assessment study. These costs are reimbursable through the assessment program.

Table 8 shows the full costs projections of the Fire Protection Assessment Program for Fiscal Year 2006-07 as provided by the County based on an overall projected operational budget that yields an assessable costs of \$2,740,282 for Fiscal Year 2006-07.

**Table 8
Fire Department's Assessable Cost Calculations (FY 2006-07)**

	Fiscal Year 2006-07 Projected Fire Budget
Personal Services	\$1,549,538
Operating Expenses	\$457,000
Debt Service	\$591,052
Total Expenditures	\$2,597,590
Interstate Service	(\$71,625)
Total Interstate Service	(\$71,625)
Revenues	(\$0)
Total Revenues	(\$0)
Total Net Expenditures	\$2,525,965
Statutory Discount	\$126,298
Collection Costs	\$50,519
Study Reimbursement	\$37,500
Total Miscellaneous Assessment Expenditures	\$214,318
Total Assessment Funding Requirement	\$2,740,282

Table 9 shows the full costs projections of the Fire Assessment Program for Fiscal Years 2006-07 through 2009-10.

**Table 9
Fire Department's Assessable Cost Calculations Proforma (FY 2006-07 thru FY2009-10)**

	Fiscal Year 2006-07 Projected Fire Budget	Fiscal Year 2007-08 Projected Fire Budget	Fiscal Year 2008-09 Projected Fire Budget	Fiscal Year 2009-10 Projected Fire Budget
Personal Services	\$1,549,538	\$1,611,520	\$1,675,980	\$1,743,020
Operating Expenses	\$457,000	\$475,280	\$494,291	\$514,063
Debt Service	\$591,052	\$591,052	\$591,052	\$591,052
Total Expenditures	\$2,597,590	\$2,677,852	\$2,761,323	\$2,848,135
Interstate Service	(\$71,625)	(\$73,838)	(\$76,139)	(\$78,533)
Total Interstate Service	(\$71,625)	(\$73,838)	(\$76,139)	(\$78,533)
Revenues	(\$0)	(\$0)	(\$0)	(\$0)
Total Revenues	(\$0)	(\$0)	(\$0)	(\$0)
Total Net Expenditures	\$2,525,965	\$2,604,014	\$2,685,184	\$2,769,602
Statutory Discount	\$126,298	\$130,201	\$134,259	\$138,480
Collection Costs	\$50,519	\$52,080	\$53,704	\$55,392
Study Reimbursement	\$37,500	\$0	\$0	\$0
Total Miscellaneous Assessment Expenditures	\$214,317	\$182,281	\$187,963	\$193,872
Total Assessment Funding Requirement	\$2,740,282	\$2,786,295	\$2,873,147	\$2,963,474

INCIDENT DATA

GSG obtained information from the Fire Department in an electronic format, identifying the number and type of fire incident responses by County fire vehicles for calendar year 2005.

The Fire Department uses an in-house computer record to report its incidents. The format of the report maintains computerized records of fires and other department activities in a uniform manner. There is a data field in the computer report that identifies either the type of property or fire situation that the fire department responds to for each fire incident. The list of that incident data filed, and their assignment to a property category, is provided as Appendix B. Many of the types of property on the computer report correlate to property uses as determined by the County Property Appraiser on the ad valorem tax roll. Other incidents required use and review of the actual address or identified site location of each incident reported within that specific incident code type to determine the actual property category assignment.

Because the Fire Department responded to incidents within the County but also within incorporated area of the City of Lake City, it was concluded that the Fire Department incident database represented both City of Lake City incidents and County response incidents. To resolve this issue, the incident database has an indicator that separates the calls between the City of Lake City and the remainder of the County. Utilizing this indicator, the Fire Department's fire incident database represents 1,632 incident responses outside the City of Lake City by County fire vehicles for calendar year 2005.

Because the Fire Department is a first responder fire department, and does not provide EMS services (neither BLS, nor ALS), included within the 1,632 County calls were both fire incident calls and first responder calls.

Of the 1,632 calls, 460 calls were to either Interstate 75 or Interstate 10. Because these are Federal Highways and provide services predominately to people who primarily do not reside in Columbia County, these calls were handled differently than the other incident response calls. Of the 460 total interstate incident calls, 29 were classified as brush fire or grass fire type incident responses, and were categorized within the "land" category. Of the remaining 431 interstate incident calls, 177 were removed as being accident in nature, whereby costs and fees were likely recovered from EMS services rendered at the scene. Of the remaining 254 interstate incident calls, 208 were removed as being cancelled in route, whereby it is likely no services were rendered. Of the remaining 46 interstate incident calls, 1 call was removed because no incident type could be identified. The remaining 45 interstate incident calls constituted fire incident responses to these two roadways. To account for these interstate fire incident responses, these 45 interstate incident calls were assigned a cost (based on the representative percentage of total fire incident responses reported, which equates to 45 reported interstate fire incident responses out of 1,632 total reported incident responses, or 2.757% of total reported incident responses) and removed from the assessable cost calculations.

Of the remaining 1,172 total incident response calls, 401 were identifiable as calls to specific property uses. The remaining 771 calls were considered non-specific. Because of the inability to correlate these calls to specific property categories, the call analysis does not include these 771 calls.

Using the fixed property use code, the 401 calls to specific property use and 29 calls for brush fires and grass fires were initially assigned to the following property use categories: single-family, multi-family, commercial, industrial/warehouse, institutional and land.

Incidents to similar types of property categories were aggregated where deemed appropriate. Because of the low incidence of calls to multi-family property and the low number of multi-family properties, the multi-family calls and property uses were aggregated into a "residential" category. Calls to government, religious, institutional, nursing home and educational parcels were aggregated into an "institutional" category. The calls to hotels, motels, and RV Parks² and other short-term rental uses were aggregated

² Note: Section 125.0168, Florida Statutes and Section 166.223, Florida Statutes, provide that when a county or city levy a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, Florida Statutes, the non-ad valorem special assessment shall

into the “commercial” category. Because of the difficulty in differentiating between agricultural, unimproved land, and vacant fixed property uses, the calls to these two property uses were aggregated into a “land” category.

Table 10 illustrates the preliminary assignment of calls based on the analysis conducted.

**Table 10
Fire Calls (Direct to Property Category) (Calendar Year 2005)**

Category	Number of Incidents	Percentage of Calls
Residential	160	37.21%
Commercial	36	8.37%
Industrial/Warehouse	5	1.16%
Institutional	18	4.19%
Land	211	49.07%
Total	430	100.00%

Source: Columbia County, Fire Department, (2006).

Based on the response protocol of the Fire Department, GSG determined that the fire response to improved residential and non-residential properties is twice as costly as the fire response to land, such as agricultural and vacant properties. Therefore, each type of call is “weighted” based upon a cost comparison with the other categories of calls. Use of this methodology is intended to take into account the different response protocols for the different types of calls. Because a call to fires on unimproved lands is the least costly call, with a minimum standard protocol of two personnel responding, it was assigned a factor of 1.0. Calls to improved residential and non-residential properties, with a minimum standard protocol of four personnel responding, was assigned a factor of 2.0. These ratios are an expression of the minimum standard personnel and equipment associated with the particular call, and therefore representative of the resultant costs associated therewith. Thus, a call to improved residential and non-residential properties is twice the cost of a call to a fire on land.

Once GSG developed the relationship between the various types of responses, GSG applied the resultant factors to each incident based on its response classification. The weighting exercise resulted in a total of 649 calls. Table 11 depicts the results of the weighting process and corresponding percentage allocations.

**Table 11
Fire Calls (Direct to Property Category with Weighting) (Calendar Year 2005)**

Category	Number of Incidents	Percentage of Calls
Residential	320	49.31%
Commercial	72	11.09%
Industrial/Warehouse	10	1.54%
Institutional	36	5.55%
Land	211	32.51%
Total	649	100.00%

Source: Columbia County, Fire Department, (2006).

not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513, Florida Statutes shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.

PROPERTY DATA

Using the data from the most recent working files on the real property assessment roll, each property use 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 Columbia County Property Appraiser or verification of use obtained through field research. The number used by the Property Appraiser assigns two digits based on the Florida Department of Revenue (DOR) property use codes reflected in Rule 12D-8.008, Florida Administrative Code. The DOR property use codes were used to categorize property.

Further analysis regarding building improvement types was conducted relative to each building's use on a parcel of property, based on their assignment of use by the Columbia County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns an improvement code to every building to designate its use.

For parcels assigned to the residential property use category, the total number of dwelling units was determined. For parcels within the non-residential property use categories of commercial, industrial/warehouse and institutional, the amount of square footage of the non-residential structures was determined from the building files on the ad valorem tax roll, where available.

For RV parks regulated under Chapter 513, Florida Statutes, in accordance with Section 125.0168, Florida Statutes, which mandates that Counties treat RV parks like commercial property for non-ad valorem assessments levied by the County, each RV space within the park was treated as a building and assigned the minimum square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15002(3), Florida Administrative Code. Each tent space within the park was also treated as a building and assigned the minimum square footage of 500 square feet that is also mandated by the Department of Health under Chapter 64E-15002(3), Florida Administrative Code. Each mobile home space within an RV Park was assigned 2,400 square feet that is also mandated by the Department of Health under Chapter 64E-15002(3), Florida Administrative Code. This square footage was then aggregated by parcel.

For the land category, the aggregate number of parcels and acres were obtained from the Property Appraiser's land files. The amount of the assessable costs attributable to property in the land property use category was further allocated by the proportion of acres attributable to parcels equal to or less than 160 acres and to parcels greater than 160 acres with a 640 acre cap per overall parcel. Parcels that were in both an improved property use category and land property use category were credited for the first five acres of land. The costs attributable to parcels equal to or less than 160 acres were divided by the number of parcels in the land category to compute the fire protection assessment to be imposed against each parcel. The costs attributable to parcels greater than 160 acres were divided by the number of acres associated with parcels greater than 160 acres in the land category to compute the fire protection assessment to be imposed against each acre for parcels greater than 160 acres. For each land parcel equal to or less than 160 acres, the parcel will be assessed the per parcel charge. For each land parcel greater than 160 acres, the parcel will be assessed the per parcel charge plus the actual number of acres located on the parcel greater than 160 acres, multiplied by the per acre charge to compute the land fire protection assessment for the parcel.

COST APPORTIONMENT

The net assessable costs to provide fire protection services for Fiscal Year 2006-07 were apportioned among property use categories based upon the historical demand for fire protection services reflected by the fire incident data reported by the Fire Department. The assessable costs apportionment is illustrated in Table 12.

Table 12
Cost Apportionment (FY 2006-07)

Category	Number of Incidents	Percentage of Calls	Assessable Costs
Residential	320	49.31%	\$1,351,141
Commercial	72	11.09%	\$304,007
Industrial/Warehouse	10	1.54%	\$42,223
Institutional	36	5.55%	\$152,003
Land	211	32.51%	\$890,908
Total	649	100.00%	\$2,740,282

PARCEL APPORTIONMENT

The share of the fire protection assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 13.

Table 13
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	
Commercial	Square Footage (up to 50,000 square feet)
Industrial/Warehouse	
Institutional	
Land	First 160 Acres, per parcel; For Acreage in Excess of 160 Acres, per acre up to 640 Acres.

COMPUTATION OF FIRE PROTECTION SPECIAL ASSESSMENT RATES

Applying the parcel apportionment methodology, fire protection special assessment rates were computed for each category of property use in the County. Based on the assessable costs of providing fire protection services, the number of fire calls apportioned to specific property categories, and the number of billing units within the specific property categories, Table 14 summarizes the recommended fire protection special assessment rates after application of the revised fire assessment methodology for Fiscal Year 2006-07 at 100 percent of the assessable costs. Appendix A illustrates the fire protection special assessment rates after application of the fire assessment methodology for Fiscal Years 2006-07 based on 75, 50, and 25 percent of the assessable costs calculations.

Table 14**Preliminary Fire Special Assessment Rates (FY 2006-07) (100% Funding with 50,000 sq. ft. cap)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$67.00
Land Property Use Categories	Rate Per Parcel
Land <= 160 Acres	\$62.56
Land Property Use Categories	Rate Per Each Add'l Acre (Added To Rate Per Parcel)
Land ≥ 160 Acres And < 640 Acres	\$0.3075
Non-Residential Property Use Categories	Rate Per Square Foot (W/ 50,000 Square Foot Cap)
Commercial	\$0.1195
Industrial/Warehouse	\$0.0276
Institutional	\$0.6813

*Estimated Gross Revenue: \$2,740,282; Estimated Exempt Buy-down \$42,003; Estimated Net Revenue: \$2,698,279.

OUTSTANDING ISSUES

TRANSIENT PROPERTIES

- For Fiscal Year 2005-06, hotels, motels, and RV parks were treated as “transient” properties and as a separate fire incident response category. Such properties were charged a unit rate based on a per room count for hotels and motels, and a per space count for RV parks. However, as explained in the methodology section of this report, for Fiscal Year 2006-07, hotels, motels, and RV parks were aggregated into the “commercial” category for both purposes of call statistics and parcel categories.

TAX EXEMPT PROPERTIES

- County property appraisers are charged only with the responsibility of determining the value of all property within each county and maintaining certain records contained therewith. Alternatively, the County tax collectors are charged with implementing and collecting the assessable taxes within the particular county from all taxable properties.

For this study, a majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. However, discrepancies were present between the Property Appraiser’s data and the Tax Collector’s tax roll, specifically in relation to exempt properties.

While the Property Appraiser must monitor all properties to maintain accurate property values, including governmental and institutional, tax-exempt properties, the Tax Collector must monitor only those properties that are to be taxed and levied against for collection. As such, while the Property Appraiser’s data contains exempt parcels, the Tax Collector’s data does not necessarily reflect exempt properties within the County. Because of this, further verification of the tax roll data for tax exempt properties within the County may need to be conducted to accurately determine the exact amount of buy-down resulting from government and institutional, tax-exempt properties.

FIRE CALL DATA

- The Florida Fire Incident Reporting System (FFIRS) is a system many fire departments use to record fire incidents. The FFIRS is a tool for fire departments to report and maintain computerized records of fires and other department activities in a uniform manner. There is a data field in the FFIRS, "type of situation found" that identifies the incident as an EMS or non-EMS type of call for each incident. There is also a data field in the FFIRS, "fixed property use" that identifies the type of property that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the County Property Appraiser on the ad valorem tax roll. This information would be useful for the county in monitoring the fire assessment methodology; therefore it is recommended that the county require all fire departments to use the FFIRS to report fire incidents.

Appendix A

**PRELIMINARY FIRE PROTECTION SPECIAL ASSESSMENT RATES
FISCAL YEAR 2006-07**

Preliminary Fire Rescue Special Assessment Rates (FY 2006-07) (75% Funding with 50,000 sq. ft. cap)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$51.00
Land Property Use Categories	Rate Per Parcel
Land <= 160 Acres	\$46.92
Land Property Use Categories	Rate Per Each Add'l Acre (Added To Rate Per Parcel)
Land ≥ 160 Acres And < 640 Acres	\$0.2306
Non-Residential Property Use Categories	Rate Per Square Foot (W/ 50,000 Square Foot Cap)
Commercial	\$0.0896
Industrial/Warehouse	\$0.0207
Institutional	\$0.5110

*Estimated Gross Revenue: \$2,055,212; Estimated Exempt Buy-down \$31,503; Estimated Net Revenue: \$2,023,709.

Preliminary Fire Rescue Special Assessment Rates (FY 2006-07) (50% Funding with 50,000 sq. ft. cap)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$34.00
Land Property Use Categories	Rate Per Parcel
Land <= 160 Acres	\$31.28
Land Property Use Categories	Rate Per Each Add'l Acre (Added To Rate Per Parcel)
Land ≥ 160 Acres And < 640 Acres	\$0.1538
Non-Residential Property Use Categories	Rate Per Square Foot (W/ 50,000 Square Foot Cap)
Commercial	\$0.0597
Industrial/Warehouse	\$0.0138
Institutional	\$0.3406

*Estimated Gross Revenue: \$1,370,141; Estimated Exempt Buy-down \$21,002; Estimated Net Revenue: \$1,349,139.

Preliminary Fire Rescue Special Assessment Rates (FY 2006-07) (25% Funding with 50,000 sq. ft. cap)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$17.00
Land Property Use Categories	Rate Per Parcel
Land <= 160 Acres	\$15.64
Land Property Use Categories	Rate Per Each Add'l Acre (Added To Rate Per Parcel)
Land ≥ 160 Acres And < 640 Acres	\$0.0769
Non-Residential Property Use Categories	Rate Per Square Foot (W/ 50,000 Square Foot Cap)
Commercial	\$0.0299
Industrial/Warehouse	\$0.0069
Institutional	\$0.1703

*Estimated Gross Revenue: \$685,071; Estimated Exempt Buy-down \$10,501; Estimated Net Revenue: \$674,570.

Appendix B

INCIDENT CODES & ASSIGNMENTS TO PROPERTY CATEGORY

Incident Code	Assignment Category
Abandoned Vehicle	Not Used
Accident	Not Used
Aircraft - Landing Gear	Commercial
Arson	Location
Assist W/Controlled Burn	Not Used
Assisted Ems	Not Used
Asthma Attack	Not Used
Back Brakes Ignited	Location
Backfire - Engine Fire	Location
Backyard - Trash	Residential
Blown Engine	Not Used
Boat Accident	Not Used
Bon Fire - Attended	Land
Bon Fire/Controlled	Land
Breaker Shorted	Location
Breathing Difficulty	Not Used
Broke Down - No Accident	Not Used
Broken Down Only/No Accident	Not Used
Brush Fire	Land
Burning Old Documents / No Hazard	Location
Burnt Food - No Fire	Location
Cable/Phone Wires	Not Used
Camp Fire	Location
Candle - Bedspread	Residential
Candle - Unattended	Location
Candle/Trash Can	Location
Car Stuck/No Accident	Location
Cardiac	Not Used
Cardiac Arrest	Not Used
Chest Pains	Not Used
Child W/Lighter	Location
Child/Finger Stuck	Not Used
Cigarette	Location
Cleaning Device Overheated	Location
Clearing Land	Land
Clothes Near Water Heater	Residential
Code 99	Not Used
Controlled Burn	Land
Cooking	Location
Cooling Compartment	Not Used
Cutting Scrap Metal	Location
Diesel - Small Leak	Location
Difficulty Breathing	Not Used
Discarded Cigarette	Location
Driving Assistance	Not Used
Dry Grass Fire	Land

Incident Code	Assignment Category
Electrical	Location
Electrical Wire Down	Not Used
Electrical Wires Arcing	Not Used
Electrical Wires Down	Not Used
Electrocution	Not Used
Embers/Wind/Previous Trash Fire	Land
Engine - Breather	Not Used
Engine - Wiring Burnt	Location
Equipment Accident	Not Used
Exhaust From Idling Veh	Location
Exhaust Pipe	Not Used
Exposure - Alarm	Location
False Alarm	Location
Fireplace	Location
Fireworks	Location
Flammables On Exhaust Manifold	Not Used
Flat Tire Only - No Accident	Not Used
Flood Light For Warmth	Location
Fluid On Hot Metal	Not Used
Fuel Fire	Location
Fuel Spill	Location
Fuse Tripped	Not Used
Gas Can Too Close To Grill	Location
Gas Line Cut	Location
Gas Truck Overfilled Tank	Location
Grass Fire	Land
Grease Fire	Location
Grease-Oil On Exhaust	Not Used
Hay In Exhaust System	Not Used
Heart Problems	Not Used
Heat / Air System	Location
Heat Build Up - Wood Box	Location
Heat Related Illness	Not Used
Hot Items To Contact On Hay	Not Used
Hyperventilating	Not Used
Illegal Burn	Land
Kids W/Fireworks	Location
Kids W/Lighter	Location
Kids W/Matches	Location
Leaking Water - No Hazard	Not Used
Lifting Assistance	Not Used
Light Balast Short	Not Used
Lightning	Location
Limb On Power Line	Not Used
Loading Assistance	Not Used
Man Sleeping / No Accident	Not Used

Incident Code	Assignment Category
Man Trapped In Sewage Pipe	Not Used
Melting Device For Tar	Location
Mower	Land
No Accident	Location
No Assistance Needed	Not Used
No Fire Found	Location
No Hazards Found	Location
No Leak Found	Location
Nuetral Broke & Disconnected	Location
Nuisance Fire	Location
Open Valve - Fireplace	Location
Outlet Arcing - No Fire	Location
Oven In Cleaning Mode	Location
Overdose	Not Used
Overfill Boat	Location
Overheated Ballast/No Fire	Location
Overheated Only - No Fire	Not Used
Oversized Vehicle	Not Used
Pasture - 8 Acres	Land
Person Fell Off Bicycle	Not Used
Person Fell Off Scaffeling	Not Used
Person Laying On Side Of Road	Not Used
Person Passed Out	Not Used
Pine Trees	Land
Possible Candle	Location
Possible Cigarette	Location
Possible Electrical	Location
Possible Extension Cord	Location
Possible Fuel Leak	Location
Possible Fuel Line	Location
Power Pole Rotted	Not Used
Pressure Release Valve	Location
Previous Fire Not Fully Out	Location
Radiated Heat - Grill	Location
Rapid Heart Rate	Not Used
Rekindle	Location
Residential A/C Motor	Residential
Residential Ac Leaking Freon	Residential
Respiratory	Not Used
Seizure Patient	Not Used
Sick Person	Not Used
Sinkhole	Not Used
Smoke Odor Only/No Fire	Location
Sparks	Location
Spill - Toulene/Methylethyl Ketone	Location
Spill - Unknown Substance	Location

Incident Code	Assignment Category
Spontaneous Combustion	Location
Stab Wound	Not Used
Standby For Ccso	Not Used
Tree Down	Not Used
Unable To Find	Location
Under Investigation	Location
Undetermined Fire	Location
Unresponsive Patient	Not Used
Vacant Lot	Not Used
Vegetation Buildup - Engine	Not Used
White Powder Substance	Location
Wood Burning Stove	Location
Yard Fire	Location

*Where the assignment category was "location", the actual address or identified site location of each incident reported within that specific incident code type was reviewed to determine the actual property category assignment.