

RESOLUTION NO. 212-08

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF WEST PALM BEACH; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

\* \* \* \* \*

**WHEREAS**, by Ordinance No. 4141-08, the City Commission of the City of West Palm Beach, Florida, authorized the imposition and collection of an annual recurring fire service assessments against real property within the City; and

**WHEREAS**, the Ordinance establishes that the initial proceeding for the imposition of a fire service assessment is the adoption by the City Commission of an Initial Assessment Resolution containing, determining, establishing and directing the matters specified in Section 2.02 of the Ordinance; and

**WHEREAS**, Government Services Group, Inc., the City's consultant, performed a comprehensive analysis and developed an apportionment methodology to allocate assessable fire service costs by categories of real property use, as contained in their Fire Assessment Report dated June 2008;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, THAT:**

**SECTION 1.**        **AUTHORITY.** This Resolution is adopted pursuant to the provisions of Ordinance No. 4141-08 (the "Ordinance"), Sections 166.021 and 166.041, 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:

**"Building Area"** means the adjusted 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 City.

**"Building Use Codes"** mean the building use codes assigned by the Property Appraiser

## RESOLUTION NO. 212-08

to Tax Parcels within the City as specified in Exhibit A attached hereto and incorporated herein by reference.

**“Commercial Property”** means those Tax Parcels with a Building Use Code description designated as “Commercial” in the Building Use Codes attached as Exhibit A.

**“Cost Apportionment”** means the apportionment of the Fire Service Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Initial Assessment Resolution and the Report.

**“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 demand for fire services under the methodology described in Section 6 of this Initial Assessment Resolution and the Report.

**“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 City, and shown in Appendix C to the Report.

**“ Dwelling Unit”** means (1) a Building, or a portion thereof, available to be used for residential purposes, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

**“Emergency Medical Services”** means those services recorded in Incident Reports that assign a “type of situation found code” classified as an EMS type code as shown in Appendix A of the Report.

**“Emergency Medical Services Cost”** means the amounts other than first response medical rescue services, determined by the City Commission to be associated with Emergency Medical Services.

**“Fire Service Assessment Rate Schedule”** means that rate schedule specifying the Fire Service Assessed Costs determined in Section 8 of this Initial Assessment Resolution and the initial estimated Fire Service Assessments established in Section 8 of this Initial Assessment Resolution.

**“Fire Service Assessed Cost”** means (1) the amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to Assessed Property, and may 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

## RESOLUTION NO. 212-08

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 City to provide fire services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Service 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 Service Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Service 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 services, facilities, or programs, including debt service and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Service Assessments; and (P) reimbursement to the City or any other person for any moneys advanced for any costs incurred by the City or such person in connection with any of the foregoing components of Fire Service Assessed Cost.

(2) In no event shall the Fire Service 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 to the Report.

**“FFIRS”** means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

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

**“Industrial/Warehouse Property”** means those Tax Parcels with a Building Use Code Description designated as “Industrial/Warehouse” in the Building Use Codes specified in Exhibit A.

**“Institutional Property”** means those Tax Parcels with a Building Use Code Description

## RESOLUTION NO. 212-08

designated as “Institutional” in the Building Use Codes specified in Exhibit A.

“**Mixed Use Property**” means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Building Use Code or DOR Code in more than one Property Use Category.

“**Non-Residential Property**” means, collectively, Commercial Property, Industrial/Warehouse Property, Institutional Property, and Nursing Home Property.

“**Nursing Home Property**” means those Tax Parcels with a Building Use Code Description designated as “Nursing Home” in the Building Use Codes specified in Exhibit A.

“**Parcel Apportionment**” means the further apportionment of the Fire Service Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 7 of this Initial Assessment Resolution and the Report.

“**Property Use Categories**” mean, collectively, all categories of Residential Property and all categories of Non-Residential Property.

“**Report**” means that Fire Assessment Memorandum dated June 2008 prepared by Government Services Group, Inc., attached hereto as Exhibit B and incorporated herein by this reference.

“**Residential Property**” means those Tax Parcels with a Building Use Code Description designated as “Residential” or “Single Family” or “Multi-Family” in the Building Use Codes specified in Exhibit A.

“**State Database**” means the incident data specific to the City derived from the FFIRS Incident Reports maintained by the Florida State Fire Marshal.

“**Tax Parcel**” means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

### SECTION 3.            **PROVISION AND FUNDING OF FIRE SERVICES.**

(A) A portion of the cost to provide fire services, facilities, or programs shall be funded from proceeds of the Fire Service Assessment. The Fire Service Assessment for Fiscal Year commencing October 1, 2008 will be used for capital improvements including, but not limited to: (A) fire station construction and improvements, including, but not limited to: (i) the cost of physical construction, reconstruction or completion of any required facility or improvement; (ii) the costs incurred in any required acquisition or purchase; (iii) the cost of all labor, materials, machinery, and equipment; (iv) the cost of

**RESOLUTION NO. 212-08**

all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (v) the cost of any indemnity or surety bonds and premiums for insurance; (vi) the cost of construction plans and specifications, surveys and estimates of costs; (vii) the cost of engineering and other professional services; (viii) the costs of related hard and soft costs; and (B) fire/rescue vehicles; and (C) other capital costs. The remaining cost required to provide fire services, facilities, and programs and operating costs shall be funded by legally available City revenues other than Fire Service Assessment proceeds.

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

**SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICE ASSESSMENTS.** Fire Service Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Service Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

**SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained and declared that the Fire Service Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations:

**General**

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Service 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 DOR Codes and Building Use 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 and Building Area for improved property within the City, 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 Building use Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Building Use Codes reveals the

## RESOLUTION NO. 212-08

existence of a Building with a different use than the use described on the DOR Code, and (2) the Building Use Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

### Cost Apportionment

(D) It is fair and reasonable and consistent with the decision from the Fourth District Court of Appeal in the case of *SMM Properties, Inc. v. City of North Lauderdale*, 760 So.2d 998 (Fla. 4<sup>th</sup> DCA 2000), *rev. granted*, Case No. SC00-1555 (Fla. Sup. Ct.), to exclude from the Fire Service Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning the Fire Service Assessed Cost among classifications of improved property based upon historical demand for fire 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 services from property use and to determine the benefit to property use resulting from the availability of fire 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 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 City. Therefore, the use of Demand Percentages that were determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Service Assessed Costs among the Property Use Categories.

(G) As a result of the urbanized character of the City, 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. Therefore, it is fair and reasonable not to apportion any of the Fire Service 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.

(H) The level of services required to meet anticipated demand for fire services and the corresponding annual fire rescue budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire services provided to non-specific property uses.

**Residential Parcel Apportionment**

(I) Neither the size nor the value of Residential Property determines the scope of the required fire rescue response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire Service Assessed Cost for fire rescue services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

**Non-Residential Parcel Apportionment**

(K) The capacity to handle fires in Non-Residential Properties is governed by the pumping capacity of the Fire Department: the Fire Department's apparatus pumping capacity of 19,500 gallons per minute. Based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department has sufficient capacity to provide service coverage to unlimited square feet in the event of such structure fire(s).

(L) Apportioning the Fire Service Assessed Cost for fire services attributable to Non-Residential Property on a square footage basis is fair and reasonable because the demand for such fire service is determined and measured by actual square footage of Buildings, structure and improvements on the benefited property.

(M) Governmental Property includes property owned by municipalities, schools, county, state, federal and any sovereign state or nation, whose use is exempt from ad valorem taxation under Florida law. Governmental property provides facilities and uses to the public and such uses thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Service Assessments upon such parcels of Governmental Property whose use is exempt from ad valorem taxation under Florida Law. Accordingly, no Fire Service Assessment shall be imposed upon a parcel of Governmental Property whose use is wholly exempt from ad valorem taxation under Florida law. This exemption shall not have any impact upon the Fire Service Assessment to be imposed upon any other Property Use Category.

(N) Institutional Property whose use is exempt from ad valorem taxation under Florida law provides facilities and uses to the general public that otherwise might be sought to be provided by the City and such uses thereof serve a public purpose and provide a public benefit. It is, therefore, fair and reasonable not to impose the Fire Service Assessment upon such parcels of Institutional Property whose use is exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon a parcel of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law.

**RESOLUTION NO. 212-08**

(N) It is fair and reasonable to impose a Fire Service Assessment against Nursing Home Property within the Building Use Code classification of Institution Property based on the moderately high call frequency for this property use category.

**SECTION 6. 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 fire incidents located within the City were assigned to Property Use Categories.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue Incident Reports filed 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 Fire Rescue Incident Reports allocated to each Property Use Category bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(C) A correlation was then made between code descriptions by property use category on the Fire Rescue Incident Reports and the DOR Codes 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. Exhibit A contains a designation of Building Use Codes by Property Use Category.

(D) The Demand Percentage for each Property Use Category was then applied to the Fire Service Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Service Assessed Costs allocated to each individual Property Use Category. The Cost Apportionment is shown in Table 16 of the Report.

**SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.**

(A) The apportionment among Tax Parcels of that portion of the Fire Service Assessed Costs allocated to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described in the Report and Tables 17, 18 and 19 thereto, 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 the Report is to be applied in the calculation of the Fire Service Assessment rates established in Section 8 of this Initial Assessment Resolution.



**SECTION 8. DETERMINATION OF FIRE SERVICE ASSESSED COSTS;  
ESTABLISHMENT OF INITIAL FIRE SERVICE ASSESSMENTS.**

(A) The Fire Service Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2008, is the amount determined in the Fire Service Assessment Rate Schedule, and is estimated at approximately \$1,700,000 net.

(B) The estimated Fire Rescue Assessments to be assessed to generate the Fire Service Assessed Cost is shown on the following Fire Service Assessment Rate Schedule:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Residential Single Family and Multi-Family	\$25
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Building Square Foot
Commercial	\$0.03
Industrial/Warehouse	\$0.01
Institutional	\$0.04
Nursing Home	\$0.10

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

(D) The estimated Fire Service Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the Finance Director in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2008, as provided in Section 9 of this Initial Assessment Resolution.

**SECTION 9. ASSESSMENT ROLL.**

(A) The Finance Director is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll, for the Fiscal Year commencing October 1, 2008, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Finance Director shall apportion the estimated

**RESOLUTION NO. 212-08**

Fire Service Assessed Cost to be recovered through Fire Service 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 Service Assessed Cost to be recovered through the imposition of Fire Service Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Clerk 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 Service 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 Service Assessments for fire services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Service Assessed Cost among parcels of Assessed Property located within the City.

**SECTION 10. METHOD OF COLLECTION.** It is hereby declared that pursuant to Section 3.01 of the Ordinance that the Fire Service Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for Fiscal Year 2008-2009.

**SECTION 11. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at the City Commission meeting schedule for July 28, 2008 at 4:00 p.m., in the Commission Chambers of City Hall, 200 2<sup>nd</sup> Street, West Palm Beach, Florida, at which time the City Commission will receive and consider any comments on the Fire Service Assessments from the public and affected property owners and consider imposing Fire Service Assessments.

**SECTION 12. NOTICE BY PUBLICATION.** The City Clerk shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than July 7, 2008.

**SECTION 13. NOTICE BY MAIL.** The Finance Director 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. Such notices shall be mailed no later than July 7, 2007.

**SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS.** The revenue derived from the City's Fire Service Assessments will be utilized for capital improvements, including the construction or improvement of fire stations, the acquisition of fire vehicles, and the provision of fire services, facilities, and programs. 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 services, facilities, and programs.

**RESOLUTION NO. 212-08**

**SECTION 15. EFFECTIVE DATE.** This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 16<sup>th</sup> day of June, 2008.

(CORPORATE SEAL)

CITY OF WEST PALM BEACH  
BY THE CITY COMMISSION



\_\_\_\_\_  
PRESIDING OFFICER

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

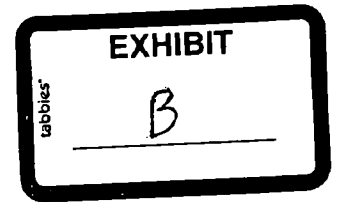
CITY ATTORNEY'S OFFICE  
Approved as to form and legal sufficiency  
By: WJA  
Date: 6-16-08

## EXHIBIT A

BUILDING USE CODE	BUILDING USE DESCRIPTION	CATEGORY
0000	CONDO ONLY LAND	NOT USED
0100	SFR	SINGLE-FAMILY
0200	SFT-MFG	SINGLE-FAMILY
0300	SFR-ZERO LOT	SINGLE-FAMILY
0400	CONDO	MULTI-FAMILY
0410	TOWNHOUSE	MULTI-FAMILY
0420	TIMESHARE	MULTI-FAMILY
0430	ZERO LOT LINE	SINGLE-FAMILY
0440	TWNHS-VILLA	MULTI-FAMILY
0450	SFR-C	SINGLE-FAMILY
0460	CONDO COMM	COMMERCIAL
0500	EXC-ZERO LOT	NOT USED
0510	CO-OP	MULTI-FAMILY
060	EFFICIENCY APAR	MULTI-FAMILY
0600	RENTAL UNIT	MULTI-FAMILY
0700	EXC TWHSE/VILLA	SINGLE-FAMILY
0800	MOBILE HOME	SINGLE-FAMILY
0900	EXC-RESIDENT	SINGLE-FAMILY
0909	EXC-LUX.RES	SINGLE-FAMILY
1000	CONDO L.RISE	MULTI-FAMILY
170	DORMITORY	INSTITUTIONAL
210	APARTMENTS	MULTI-FAMILY
220	APARTMENTS LOW	MULTI-FAMILY
2200	MFR LOW RISE	MULTI-FAMILY
230	APARTMENTS HIGH	MULTI-FAMILY
240	APARTMENTS - TO	MULTI-FAMILY
2500	MFR ROW HOUSE	MULTI-FAMILY
260	APARTMENTS - SE	MULTI-FAMILY
2700	DUPLEX	SINGLE-FAMILY
2800	TRIPLEX	MULTI-FAMILY
2900	QUADRAPLEX	MULTI-FAMILY
301	SFR CONVERT TO	COMMERCIAL
340	COMMERCIAL MIXE	COMMERCIAL
350	RETAIL SINGLE O	COMMERCIAL
351	DRUG STORE FREE	COMMERCIAL
360	DISCOUNT DEPT S	COMMERCIAL
362	VETERINARY CLIN	COMMERCIAL
364	HOME IMPROVEMEN	COMMERCIAL
365	FURNITURE STORE	COMMERCIAL

BUILDING USE CODE	BUILDING USE DESCRIPTION	CATEGORY
370	DEPARTMENT STOR	COMMERCIAL
371	DOWNTOWN ROW TY	COMMERCIAL
374	RETAIL MULTI OC	COMMERCIAL
380	STRIP SHOPPING	COMMERCIAL
390	COMM SHOPPING C	COMMERCIAL
400	REGIONAL SHPMAL	COMMERCIAL
410	SUPER REG SHOPM	COMMERCIAL
420	SUPERMARKET	COMMERCIAL
430	CONVENIENCE FOO	COMMERCIAL
440	HOTEL/MOTEL BUS	COMMERCIAL
450	RESORT HOTEL	COMMERCIAL
460	HOTEL/MOTEL LO	COMMERCIAL
470	HOTEL- HI RISE	COMMERCIAL
490	OFFICE BLDG L/R	COMMERCIAL
500	OFFICE H-R 5ST	COMMERCIAL
520	MEDICAL OFFICE	COMMERCIAL
530	HOSPITALS	INSTITUTIONAL
540	NURSING HOME	NURSING HOMES
550	BAR/TAVERN	COMMERCIAL
551	COCKTAIL LOUNGE	COMMERCIAL
560	RESTAURANT	COMMERCIAL
570	FRANCHISE FOOD	COMMERCIAL
580	BOWLING ALLEY	COMMERCIAL
582	SKATING RINK	COMMERCIAL
583	HEALTH CLUB	COMMERCIAL
587	COUNTRY CLUB	COMMERCIAL
588	PRIVATE CLUB	COMMERCIAL
589	COUNTRY CLUB/W	COMMERCIAL
590	ARENA	COMMERCIAL
591	GYMNASIUM	COMMERCIAL
593	DOG/HORSE TRACK	COMMERCIAL
600	AUDITORIUM	COMMERCIAL
610	CINEMA/THEATER	COMMERCIAL
614	RADIO/TV/ PIC S	COMMERCIAL
620	BANK/MAIN OFFIC	COMMERCIAL
630	NEIGHBORHOOD BA	COMMERCIAL
640	SERVICE STATION	COMMERCIAL
641	SERVICE STATION	COMMERCIAL
650	CAR WASH - AUTO	COMMERCIAL
651	CAR WASH - MANU	COMMERCIAL
652	CAR WASH SERVIC	COMMERCIAL
660	AUTO SERVICE GA	COMMERCIAL
662	KWIK LUBE	COMMERCIAL

BUILDING USE CODE	BUILDING USE DESCRIPTION	CATEGORY
665	GARAGE STORAGE	INDUSTRIAL/WAREHOUSE
670	OFFICE/WAREHOUS	INDUSTRIAL/WAREHOUSE
680	FUNERAL HOME	INSTITUTIONAL
690	CLUBHOUSE	COMMERCIAL
691	SOCIAL/FRATERNA	INSTITUTIONAL
695	GUARDHOUSE	COMMERCIAL
700	COLD STORAGE	INDUSTRIAL/WAREHOUSE
710	RAIL/BUS/AIR TE	COMMERCIAL
712	TELECOMMUNICATI	INDUSTRIAL/WAREHOUSE
720	PARKING GARAGE/	INDUSTRIAL/WAREHOUSE
721	RADIO/TV TRANSM	INDUSTRIAL/WAREHOUSE
730	DAY CARE CENTER	COMMERCIAL
750	AUTO DEALER/F-S	COMMERCIAL
800	LIGHT MANUFACTU	INDUSTRIAL/WAREHOUSE
810	HEAVY MANUFACTU	INDUSTRIAL/WAREHOUSE
820	WAREHOUSE DISTR	INDUSTRIAL/WAREHOUSE
830	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
840	WAREHOUSE STORA	INDUSTRIAL/WAREHOUSE
841	WAREHOUSE SINGL	INDUSTRIAL/WAREHOUSE
850	HANGAR	INDUSTRIAL/WAREHOUSE
860	BARNS	INDUSTRIAL/WAREHOUSE
861	RESIDENTIAL BAR	COMMERCIAL
870	PREFAB WAREHOUS	INDUSTRIAL/WAREHOUSE
880	TECHNICAL MANUF	INDUSTRIAL/WAREHOUSE
900	SCHOOL	INSTITUTIONAL
901	COLLEGES / UNIV	INSTITUTIONAL
910	RELIGIOUS	INSTITUTIONAL
912	LIBRARY	INSTITUTIONAL
920	EDUCATION/RELIG	INSTITUTIONAL
930	GOVERNMENTAL	INSTITUTIONAL
950	POLICE/FIRE STA	INSTITUTIONAL
960	CORRECTIONAL	INSTITUTIONAL
970	CULTURAL FACILI	INSTITUTIONAL
MHPK	MOBILE HOME PARK	COMMERCIAL



# City of West Palm Beach

## Fire Assessment Memorandum

JUNE 2008

Presented by:  
Government Services Group, Inc.  
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Tallahassee, Florida 32308  
(850) 681-3717  
(850) 224-7206 Fax

# Table of Contents

EXECUTIVE SUMMARY.....	i
ASSESSMENT REPORT.....	1
SERVICE DESCRIPTION AND ASSESSABLE COST CALCULATIONS.....	3
DETERMINATION OF FIRE SERVICES DEMAND .....	16
COMPUTATION OF FIRE PROTECTION ASSESSMENTS .....	18
IMPLEMENTATION – PHASE II .....	27



# List of Tables

Table 1 – Cost Apportionment (FY 2008-09).....	iii
Table 2 – FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (100% of Assessable Costs = \$29,503,578 Gross Revenues) .....	iii
Table 3 – FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (75% of Assessable Costs = \$22,127,684 Gross Revenues).....	iv
Table 4 – FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (50% of Assessable Costs = \$14,751,789 Gross Revenues).....	iv
Table 5 – FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (25% of Assessable Costs = \$7,373,895 Gross Revenues) .....	iv
Table 6 – Estimated Impact of Exemptions (FY 2008-09) (100% Funding).....	v
Table 7 – Estimated Impact of Exemptions (FY 2008-09) (75, 50 & 25% Funding) .....	vi
Table 8 – Fire Department Building/Facility Inventory .....	3
Table 9 – City of West Palm Beach Fire Rescue Organizational Chart.....	5
Table 10 – Fire Department Apparatus Minimum Staffing Requirements .....	6
Table 11 – Fire Department Apparatus Fire Flow.....	6
Table 12 – Fire Department Minimum Response Protocol.....	7
Table 13 – Fire Assessable Cost Calculations (FY 2007-08) .....	11
Table 14 – Fire Rescue Assessable Cost Calculations Proforma Budget (FY 07-08 through FY 11-12) .....	13
Table 15 – Fire Calls by Category (October 2006 through September 2007) .....	17
Table 16 – Cost Apportionment (FY 2008-09) .....	19
Table 17– Parcel Apportionment within Property Use Categories.....	19

# List of Tables (cont.)

Table 18 — Parcel Apportionment Residential Property Use Category.....	20
Table 19 — Parcel Apportionment Non-Residential Property Use Category.....	21
Table 20 — FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)) (100% of Assessable Costs = \$29,503,578 Gross Revenues) .....	21
Table 21 — FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (75% of Assessable Costs = \$22,127,684 Gross Revenues).....	22
Table 22 — FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (50% of Assessable Costs = \$14,751,789 Gross Revenues).....	22
Table 23 — FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average) (25% of Assessable Costs = \$7,373,895 Gross Revenues) .....	22
Table 24— Estimated Impact of Exemptions (FY 2008-09) (100% Funding).....	24
Table 25 — Estimated Impact of Exemptions (FY 2008-09) (75, 50 & 25% Funding).....	24
Table 26 — Critical Events Schedule .....	28

# Appendices

- Appendix A — Situation Found Codes & Descriptions
- Appendix B — Fixed Property Use Codes & Descriptions
- Appendix C — Department of Revenue Property Use Codes & Descriptions
- Appendix D — Palm Beach County Property Appraiser Building Improvement Codes & Use Descriptions

# Executive Summary

## INTRODUCTION

The City of West Palm Beach (City) has entered into a professional services agreement with Government Services Group, Inc. (GSG) to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the incorporated areas of the City (Fire Assessment Project).

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

The objective of the Fire Assessment Project was to develop and implement an annual assessment program to fund the City's provision of fire services (Fire Assessment). The annual assessment will, subject to City Commission approval, be collected by using the property tax bill beginning in November 2008. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire services within the City for Fiscal Year 2008-09. However, the City has the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full costs of assessable fire services (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services. Currently, fire services provided within the City are funded by the General Fund.

## OBJECTIVES

The City retained GSG to develop an annual recurring special assessment program so that it is capable of funding all of the assessable costs associated with providing fire services. Commencing with Fiscal Year 2008-09, subject to City Commission approval, the fire assessment will be collected using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2008-09 assessment program, as well as the subsequent years' programs.

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

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

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

The work effort of this project required the evaluation of data obtained from the City, Palm Beach County, and from the State Fire Marshal's database 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 City.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the City from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2008-09 based on the full cost of the Fire Assessment Program for Fiscal Year 2007-08 through Fiscal Year 2011-12 (5-year average).
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

## APPORTIONMENT METHODOLOGY

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

## PRELIMINARY ASSESSMENT RATES AND CLASSIFICATIONS

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

The City fire services assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2008-09.

The assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for October 2006 through September 2007. This apportionment is illustrated in Table 1 at 100 percent of the assessable costs.

**Table 1**  
**Cost Apportionment (FY 2008-09)**

Category	Number of Incidents	% of Calls	% of Allocable Budget
Residential	1,696	52.06%	\$15,358,523
Commercial	878	26.95%	\$7,950,934
Industrial/Warehouse	129	3.96%	\$1,168,190
Institutional	389	11.94%	\$3,522,680
Nursing Home	166	5.10%	\$1,503,252
<b>Totals</b>	<b>3,258</b>	<b>100.00%</b>	<b>\$29,503,578</b>

Table 2 details the aggregate dollar amounts of assessable costs allocated to each property use category divided by the number of dwelling units (for the Residential Category) and the square footage of buildings (for the Non-Residential Categories) within each classification to determine the preliminary fire assessment rate on a per dwelling unit or square footage basis for Fiscal Year 2008-09 at 100 percent of the assessable cost calculations.

**Table 2**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(100% of Assessable Costs = \$29,503,578 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$336.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.36
Industrial/Warehouse	\$0.09
Institutional	\$0.45
Nursing Home	\$1.37

\*Estimated Gross Revenue: \$29,503,578; Estimated Exempt Buy-down: \$5,787,887; Estimated Net Revenue: \$23,715,691

Tables 3 through 5 illustrate the preliminary assessment rates if the City determines that 75, 50 or 25 percent of the total assessable costs of providing fire services should be funded by the assessment. The net revenue generated from the application of these rates will require the application of revenues from other available revenue sources to fund exemptions as will be discussed in the Outstanding Issues section of the Executive Summary.

**Table 3**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(75% of Assessable Costs = \$22,127,684 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$252.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.27
Industrial/Warehouse	\$0.07
Institutional	\$0.34
Nursing Home	\$1.03

\*Estimated Gross Revenue: \$22,127,684; Estimated Exempt Buy-down: \$4,365,552; Estimated Net Revenue: \$17,762,132

**Table 4**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(50% of Assessable Costs = \$14,751,789 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$168.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.18
Industrial/Warehouse	\$0.05
Institutional	\$0.23
Nursing Home	\$0.69

\*Estimated Gross Revenue: \$14,751,789; Estimated Exempt Buy-down: \$2,943,217; Estimated Net Revenue: \$11,808,572

**Table 5**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(25% of Assessable Costs = \$7,375,895 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$84.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.09
Industrial/Warehouse	\$0.03
Institutional	\$0.12
Nursing Home	\$0.35

\*Estimated Gross Revenue: \$7,375,895; Estimated Exempt Buy-down: \$1,520,882; Estimated Net Revenue: \$5,855,012

## OUTSTANDING ISSUES

**Issue 1: Exemption Of Institutional, Tax-Exempt Parcels (Non-Governmental)**

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report 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.

**Issue 2: Assessment of Nursing Home Property**

Based on fire incident data, Nursing Home rates have been developed which reflect the moderately high call frequency for this property use category. Applying these rates to the relatively small number of nursing homes results in a higher assessment burden being placed upon these properties than other properties in the institutional category. The effect of these facilities providing a public service and assessing them at a rate which might constitute an undue hardship, require that the rates for this property use category be further analyzed. Based on future rate calculations, the City should review these rates by a comparison to other non-residential properties to ensure that they do not constitute an unfair burden. The City may determine that it is appropriate to cap the assessment charges to these facilities at the highest rate calculated for other institutional property uses of the same size and to pay the unfunded portion of the fire rescue assessment for such property use category from other available City revenues. Approximately \$1,007,496 would be required from the City's general fund or other legally available source to assess nursing home properties at the institutional rates, based on funding 100% of the assessable costs. Further verification of this data, and refinement of rates based on City direction will take place during the implementation phase of the assessment process.

**Issue 3: Exemption of Governmental Parcels**

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report 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.

Table 6 illustrates the estimated impact for Fiscal Year 2008-09 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program and provide a cap for the assessment charges for nursing home properties based on 100 percent of the assessable costs.

**Table 6  
Estimated Impact of Exemptions (FY 2008-09) (100% Funding)**

Financial Classification	Amount
Estimated Assessable Costs	\$29,503,578
Estimated Buy-down for Institutional Tax Exempt and Government Properties and Nursing Home Cap	(\$5,787,887)
Inst. Tax Exempt	(1,125,453)
Government	(3,654,938)
Nursing Home	(1,007,496)

Table 7 illustrates the estimated impact for Fiscal Year 2008-09 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program and provide a cap for the assessment charges for nursing home properties based on 75, 50 and 25 percent of the assessable costs.

**Table 7**  
**Estimated Impact of Exemptions (FY 2008-09) (75, 50 & 25% Funding)**

Financial Classification	75%	50%	25%
Estimated Assessable Costs	\$22,127,684	\$14,751,789	\$7,375,895
Estimated Buy-down for Institutional Tax-Exempt and Governmental	(\$4,365,552)	(\$2,943,217)	(\$1,520,882)
Estimated Buy-down for Institutional Tax-Exempt	(850,342)	(575,232)	(300,121)
Estimated Buy-down for Governmental	(2,762,342)	(1,869,746)	(977,150)
Estimated Buy-down for Nursing Homes	(752,868)	(498,240)	(243,611)
Estimated Revenue Generated	\$17,762,132	\$11,808,572	\$5,855,012

**Issue 4: Collection of Assessments from Governmental Property**

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for fire rescue services provided by the City. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

**Issue 5: Exemption Calculations**

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

**Issue 6: Administrative Factor Calculation**

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.

**Issue 7: 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. However, a lawsuit is presently pending in the Circuit Court of the Seventeenth Judicial Circuit, which raises the issue as to whether an adjustment of the budget must be made for such calls. Though it is anticipated that this argument will not be successful, in an abundance of caution, should the City elect to adopt rates to fund 100% of the City's assessable budget, the City may chose to adjust its fire budget down to address these non-property specific calls by \$5,791,552 which is the budget amount attributed to these calls pursuant to the cost apportionment methodology.

# Assessment Report

## INTRODUCTION

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The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

# Service Description and Assessable Cost Calculations

## SERVICE DESCRIPTION

The West Palm Beach Fire Rescue Department facilities inventory is comprised of eight stations. Table 8 identifies the Fire Department's Building/Facility Inventory, as well as the corresponding physical location address for the facility.

**Table 8**  
**Fire Department Building/Facility Inventory**

Station	Address
1	500 N. Dixie Highway
2	4301 S. Dixie Highway
3	5050 Broadway
4	1718 Parker Avenue
5	700 N. Congress Avenue
6	3033 Cumberland Drive
7	8007 Okeechobee Blvd.
8	10965 North Lake Blvd.

Source: City of West Palm Beach

The Fire Department provides standard fire suppression, advance life support, emergency medical services transport, extrication, rescue operations, search and rescue, state disaster response, emergency management and disaster preparedness, fire prevention, and training and safety education.

The City has entered into a statewide mutual aid agreement to provide assistance during emergencies and disasters.

The City has mutual aid agreements with the City of Lake Worth, City of Riviera Beach and Town of Palm Beach to provide mutual assistance on emergency scenes. There is no monetary compensation for these agreements.

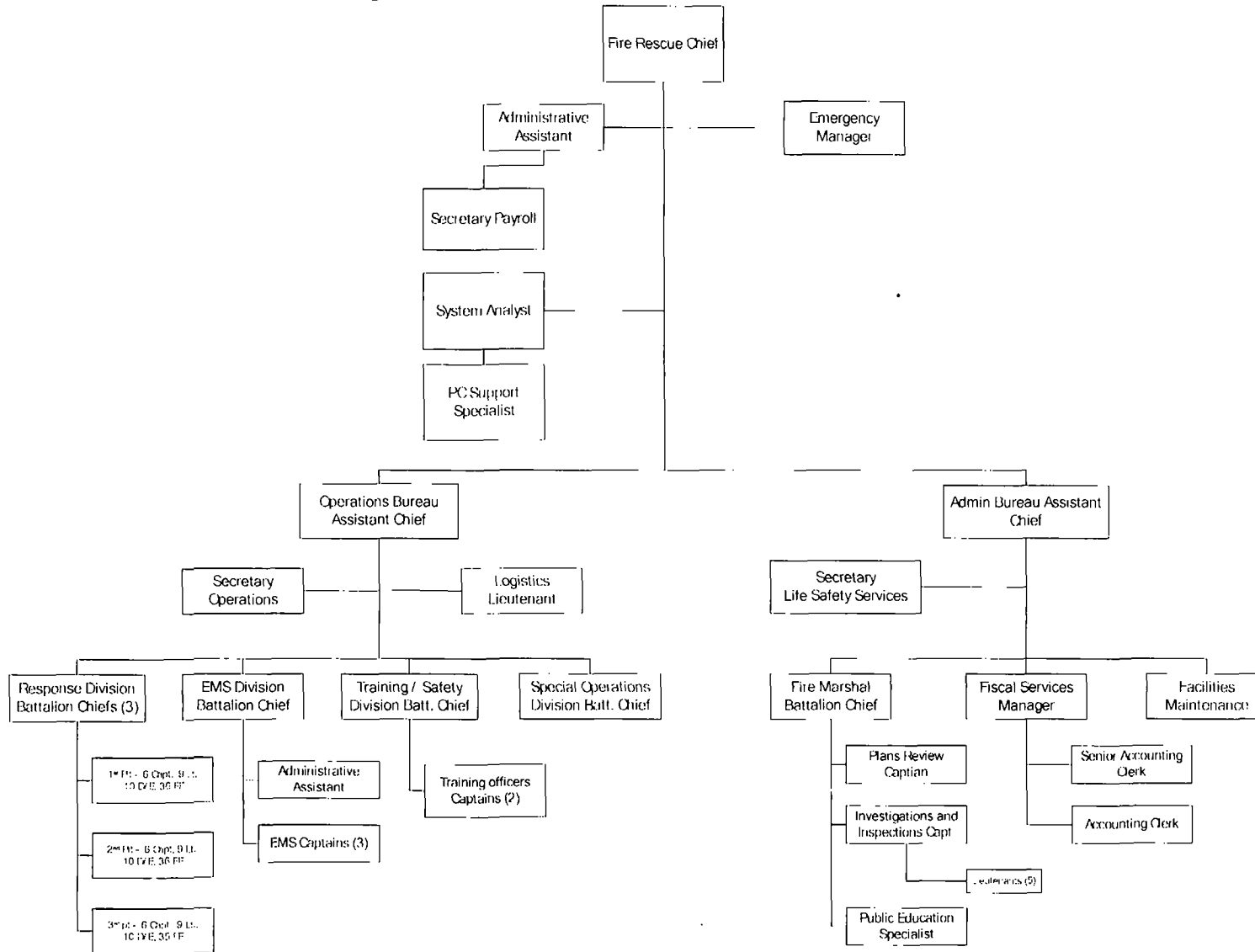
The City provides contractual services for fire rescue services to the Town of Mangonia Park (Town). The City is compensated for these contractual services. The Town is located outside the city limits. Calls within the Town were not included in this study.

The City has a mutual assistance, automatic aid and dispatch services agreement with Palm Beach County (County). The agreement provides for the City to be included in the countywide common dispatch program and for both the City and the County to provide mutual aid when requested. The City provides automatic aid to designated areas outside the city limits and the County provides automatic aid to designated areas within the city limits. Calls outside of the city limits were not included in this study; however, calls made by the County into the city limits were included.

Tables 9 through 12 outline the Fire Department's current service operations and service components. Table 9 outlines the Fire Department's organizational structure. Table 10 describes the minimum staffing for each apparatus.

Table 11 lists the location and the fire flow/pumping capacity of the Fire Department's apparatus. This information is used to determine the square footage cap for non-residential properties. Table 12 details the Fire Department's response protocol.

**Table 9**  
**West Palm Beach Fire Rescue Organizational Chart**



**Table 10**  
**Fire Department Apparatus Minimum Staffing Requirements**

Apparatus	Minimum Staffing
Engine	3
Rescue	3
Ladder	3
Squad	3
Haz-Mat	1

Source: City of West Palm Beach

**Table 11**  
**Fire Department Apparatus Fire Flow**

Location	Apparatus	Fire Flow (GPM)
Station 1	2006 Pumper	1500 GPM
	2003 Ladder	1500 GPM
	2006 Rescue	
Station 2	2000 Pumper	1500 GPM
	2007 Rescue	
	2003 Haz-Mat	
	2003 Haz-Mat	
Station 3	2000 Pumper	1500 GPM
	2005 Rescue	
Station 4	2006 Pumper	1500 GPM
	2006 Rescue	
	1991 Haz-Mat - SCBA Booster Pump	
	1991 Haz-Mat - Compressor	
	1991 Haz-Mat - Betten Roll-up	
Station 5	2003 Ladder	1500 GPM
	2007 Rescue	
Station 6	2006 Ladder	1500 GPM
	2004 Rescue	
Station 7	2000 Pumper	1500 GPM
	2002 Rescue	
	1991 Brush Truck	
Station 8	2000 Pumper	1500 GPM
	2000 Rescue	
Reserve	2000 Pumper	1500 GPM
	2000 Pumper	1500 GPM
	2000 Pumper	1500 GPM
	1994 Ladder	1500 GPM
	2000 Rescue	
	2001 Rescue	
	2004 Rescue	
	2004 Rescue	
<b>Total GPM</b>		<b>19,500 GPM</b>

Source: City of West Palm Beach

The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 11, the pumping

capacity for all apparatus of the Fire Department is 19,500 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.<sup>1</sup>

**Table 12**  
**Fire Department Minimum Response Protocol**

Incident Type	Response Plan
Medical Call	1 Rescue
Medical Call - Rescue Out of Zone	1 Rescue 1 Engine, Ladder OR Squad
Medical Call - Major	1 Rescue 1 Engine, Ladder OR Squad 1 EMS Captain
Traffic Accident	1 Rescue 1 Engine, Ladder OR Squad
Traffic Accident - Extrication	1 Rescue 1 Engine OR Ladder Squad-4 Rescue-4 1 Battalion Chief 1 EMS Captain
Residential Structure Fire - 1 <sup>st</sup> Alarm	2 Engines 1 Ladder 2 Rescues Squad-4 1 Battalion Chief 1 EMS Captain
Residential Structure Fire - 2 <sup>nd</sup> Alarm	2 Engines 1 Ladder 1 Rescue 1 Battalion Chief 1 EMS Captain Haz-Mat-2
Commercial Structure Fire - 1 <sup>st</sup> Alarm	3 Engines 1 Ladder 2 Rescues Squad-4 1 Battalion Chief 1 EMS Captain
High Rise Structure Fire - 1 <sup>st</sup> Alarm	3 Engines 2 Ladder 2 Rescues Squad-4 1 Battalion Chief 1 EMS Captain Haz-Mat-2
High Rise Structure Fire - 2 <sup>nd</sup> Alarm	2 Engines 1 Ladder 1 Rescue 1 Battalion Chief 1 EMS Captain

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



Vehicle Fire	1 Engine, Ladder OR Squad
Brush Fire - 1 <sup>st</sup> Alarm	1 Engine, Ladder OR Squad
Brush Fire - 2 <sup>nd</sup> Alarm	1 Brush 1 Engine, Ladder OR Squad 1 Battalion Chief 1 EMS Captain
Haz-Mat Incident	1 Rescue 1 Engine, Ladder OR Squad 1 Battalion Chief 1 EMS Captain Haz-Mat-2 Engine-2 Rescue-2
Technical Rescue Incident	1 Rescue 1 Engine OR Ladder 1 Battalion Chief 1 EMS Captain Squad-4 Rescue-4
Water Rescue	1 Rescue 1 Engine, Ladder OR Squad 1 Battalion Chief 1 EMS Captain Haz-Mat-2 Rescue-2

Source: West Palm Beach Fire Rescue Department

## 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 Fiscal Year 2008-09 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 items could be allocated directly to fire, direct allocations were made. All costs directly related to fire such as "Fire Prevention" and "Hazmat" were totally allocated to fire. All costs directly related to emergency medical services were removed entirely.

## ADMINISTRATIVE FACTOR

Certain 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. On average, under normal staffing, the City has 47 non-EMS personnel and 21 EMS personnel, for a total of 68 combat personnel. This normal staffing yields a 69.12% non-EMS Administrative Factor.

The City's Administrative Factor was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the item expenditures for "Fire Administration," "Emergency Management," "Fire Suppression," "Training," and "Equipment Maintenance" to determine the fire service costs of these 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 budget items such as "EMS Billing."

To develop the Operational Factor for the City, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a one-year period (October 2006 through September 2007). The City fire rescue incident data was used to determine the demand for fire rescue services.

The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire 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 the one-year period (October 2006 through September 2007), the City reported 18,277 total fire rescue incident calls to FFIRS, of which 4,094 were non-EMS (i.e. fire) calls and 14,183 were EMS calls. This information results in a 22.4% non-EMS Operational Factor.

## ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2008-09 based on the full cost of the fire assessment program for Fiscal Years 2007-08 through 2011-12 (5-year average). The following assumptions for the purpose of this Fire Rescue Assessment Memorandum were applied.

- The five-year fire assessable budget was developed by using the adopted Fiscal Year 2007-08 Fire Rescue Department budget and applying the appropriate factors to each line item to develop FY 2007-08 assessable budget.
- Unless more accurate information was available, for each fiscal year a 5.5 percent annual increase was applied across all "Personnel Services;" a three percent annual increase was applied to "Materials and Services" and "Revenues;" and a five percent increase was applied to "Internal Service Fund Charges" and "Indirect Costs." "Debt Services" and "Capital Outlay" were the actual 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 fire rescue services for the Town of Mangonia Park and Hazmat. Hazmat revenues were allocated directly to fire and an administrative factor was applied to the Town of Mangonia Park revenues.
- The line item "Statutory Discount" under "Miscellaneous Assessment Expenditures" reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item "Study Reimbursement/Annual Maintenance" under "Miscellaneous Assessment Expenditures" is the reimbursement to the City for the cost of conducting the assessment study and annual maintenance of the assessment program. These costs are reimbursable through the assessment program.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line item "Collection Costs (Tax Collector)" under "Miscellaneous Assessment Expenditures" reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

Table 13 shows the projection of the full cost of the fire assessment program for Fiscal Year 2007-08.

**Table 13**  
**Fire Assessable Cost Calculations (FY 2007-08)**

DESCRIPTION	2007-08 PROFORMA FIRE RESCUE BUDGET	FY 07-08 ASSESSABLE BUDGET
<b>PERSONNEL SERVICES</b>		
REGULAR SALARIES & WAGES	15,999,265	10,989,080
PAY REDUCTION & TURNOVER	-390,207	-269,658
TEMPORARY SERVICES	8,400	5,806
COMP TIME USED	0	0
OVERTIME/HOLIDAY PAY	1,264,180	824,796
SPECIAL PAY	2,552,455	1,766,124
FICA TAXES	581,020	390,045
RETIREMENT CONTRIBUTIONS - GENERAL	14,211	14,211
DEFINE CONTRIBUTION RETIREMENT PLAN	53,233	26,377
RETIREMENT CONTRIBUTION-FIRE	4,017,920	2,785,540
HEALTH INSURANCE	2,051,911	1,416,762
LIFE INSURANCE	6,225	3,788
VISION INSURANCE	1,266	622
VEBA CONTRIBUTION-FIREFIGHTERS	568,414	394,415
VEBA - GENERAL EMPLOYEES	0	0
WORKERS' COMPENSATION	768,100	531,014
<b>TOTAL PERSONNEL SERVICES</b>	<b>27,496,393</b>	<b>18,878,923</b>
<b>MATERIALS AND SERVICES</b>		
MEDICAL SERVICES	30,000	0
OTHER CONTRACTUAL SERVICES	137,146	73,359
TRAVEL AND PER DIEM	40,300	30,913
TRAINING	159,000	114,865
CELLULAR TELEPHONES AND PAGERS	37,450	25,332
POSTAGE	24,650	7,574
RENTALS AND LEASES	126,200	9,977
WATER SERVICES	107,140	74,055
ELECTRIC SERVICES	168,000	116,122
OTHER UTILITIES	22,000	15,206
WASTE DISPOSAL SERVICE	10,000	6,912
REPAIR AND MAINTENANCE SERVICES	103,500	54,339
PRINTING SERVICES	8,300	5,737
PROMOTIONAL/ADVERTISING	6,000	4,147
FIRE EQUIPMENT MAINTENANCE	19,500	13,478
OPERATIONAL EXPENSES	668,428	299,302
OPERATING SUPPLIES	0	0
GASOLINE	500	346
DIESEL FUEL	16,000	11,059
CHEMICALS	34,100	24,373
UNIFORMS	287,200	200,736
"BOOKS, SUBSCRIPTIONS & MEMBERSHIPS"	15,500	10,949
MINOR EQUIPMENT	5,200	5,200
RENTALS AND LEASES	4,200	4,200
<b>TOTAL MATERIALS AND SERVICES</b>	<b>2,030,314</b>	<b>1,108,180</b>

DESCRIPTION	2007-08 PROFORMA FIRE RESCUE BUDGET	FY 07-08 ASSESSABLE BUDGET
<b>INTERNAL SERVICE FUND CHARGES</b>		
MIS MAINTENANCE SERVICES	573,390	373,678
411 ISF - RADIO SYSTEM CHARGES	0	0
ISF TELECOMMUNICATIONS CHARGES	68,024	47,018
INSURANCE	99,859	69,023
INSURANCE-GENERAL LIABILITY	30,502	7,316
INSURANCE-AUTO LIABILITY	14,887	3,571
EQUIPMENT MAINTENANCE	637,704	219,379
DUPLICATING SERVICES	24,333	13,896
PARKING EXPENSES	2,902	2,701
EQUIPMENT REPLACEMENT	575,739	397,951
<b>TOTAL INTERNAL SERVICE FUND CHARGES</b>	<b>2,027,340</b>	<b>1,134,533</b>
<b>INDIRECT COSTS</b>	<b>1,672,097</b>	<b>1,035,789</b>
<b>CAPITAL</b>		
FIRE STATION IMPROVEMENT/REPLACEMENT	0	0
VEHICLE REPLACEMENT	1,000,000	1,000,000
<b>TOTAL CAPITAL</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>DEBT SERVICE</b>		
PRINCIPAL	202,122	202,122
INTEREST	22,376	22,376
<b>TOTAL DEBT SERVICE</b>	<b>224,498</b>	<b>224,498</b>
<b>REVENUE</b>		
Mangonia Park	276,280	190,965
Hazmat	380,000	380,000
<b>TOTAL REVENUE</b>	<b>656,280</b>	<b>570,965</b>
<b>TOTAL EXPENDITURES</b>	<b>34,450,642</b>	<b>23,381,923</b>
<b>TOTAL REVENUES</b>	<b>656,280</b>	<b>570,965</b>
<b>TOTAL NET EXPENDITURES</b>	<b>33,794,362</b>	<b>22,810,958</b>
<b>MISCELLANEOUS ASSESSMENT EXPENDITURES</b>		
Collection Costs @ 2% (tax collector)		493,052
Statutory Discount @ 5% (4% early payment / 1% non-coll)		1,232,630
Study Reimbursement/Annual Maintenance		63,000
Notice Costs (estimated 41,700 parcels)		52,959
<b>TOTAL MISCELLANEOUS ASSESSMENT EXPENDITURES</b>		<b>1,841,641</b>
<b>TOTAL ASSESSABLE COSTS</b>		<b>\$24,652,599</b>

Source: City of West Palm Beach

Table 14 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2007-08 through Fiscal Year 2011-12 (5-year average).

**Table 14**  
**Fire Rescue Assessable Cost Calculations Proforma Budget (FY 2007-08 through FY 11-12)**

DESCRIPTION	FY 07-08 ASSESSABLE BUDGET	FY 08-09 ASSESSABLE BUDGET	FY 09-10 ASSESSABLE BUDGET	FY 10-11 ASSESSABLE BUDGET	FY 11-12 ASSESSABLE BUDGET	5-YEAR AVERAGE ASSESSABLE BUDGET
<b>PERSONNEL SERVICES</b>						
REGULAR SALARIES & WAGES	10,989,080	11,593,480	12,231,121	12,903,833	13,613,543	12,266,211
PAY REDUCTION & TURNOVER	-269,658	-284,489	-300,136	-316,643	-334,059	-300,997
TEMPORARY SERVICES	5,806	6,125	6,462	6,818	7,193	6,481
COMP TIME USED	0	0	0	0	0	0
OVERTIME/HOLIDAY PAY	824,796	870,160	918,018	968,509	1,021,777	920,652
SPECIAL PAY	1,766,124	1,863,261	1,965,741	2,073,856	2,187,918	1,971,380
FICA TAXES	390,045	411,498	434,130	458,007	483,198	435,376
RETIREMENT CONTRIBUTIONS - GENERAL	14,211	14,993	15,817	16,687	17,605	15,863
DEFINE CONTRIBUTION RETIREMENT PLAN	26,377	27,828	29,359	30,974	32,677	29,443
RETIREMENT CONTRIBUTION-FIRE	2,785,540	3,064,094	3,370,504	3,707,554	4,078,309	3,401,200
HEALTH INSURANCE	1,416,762	1,558,438	1,714,282	1,885,710	2,074,281	1,729,895
LIFE INSURANCE	3,788	3,996	4,216	4,447	4,692	4,228
VISION INSURANCE	622	656	692	730	770	694
VEBA CONTRIBUTION-FIREFIGHTERS	394,415	416,108	438,994	463,139	488,611	440,253
VEBA - GENERAL EMPLOYEES	0	0	0	0	0	0
WORKERS' COMPENSATION	531,014	573,495	619,374	668,924	722,438	623,049
<b>TOTAL PERSONNEL SERVICES</b>	<b>18,878,923</b>	<b>20,119,643</b>	<b>21,448,574</b>	<b>22,872,546</b>	<b>24,398,956</b>	<b>21,543,728</b>
<b>MATERIALS AND SERVICES</b>						
MEDICAL SERVICES	0	0	0	0	0	0
OTHER CONTRACTUAL SERVICES	73,359	75,559	77,826	80,161	82,566	77,894
TRAVEL AND PER DIEM	30,913	31,841	32,796	33,780	34,793	32,825
TRAINING	114,865	118,311	121,860	125,516	129,281	121,967
CELLULAR TELEPHONES AND PAGERS	25,332	26,091	26,874	27,680	28,511	26,898
POSTAGE	7,574	7,801	8,035	8,276	8,524	8,042
RENTALS AND LEASES	9,977	10,276	10,584	10,902	11,229	10,593
WATER SERVICES	74,055	76,277	78,565	80,922	83,350	78,634
ELECTRIC SERVICES	116,122	119,605	123,193	126,889	130,696	123,301

DESCRIPTION	FY 07-08 ASSESSABLE BUDGET	FY 08-09 ASSESSABLE BUDGET	FY 09-10 ASSESSABLE BUDGET	FY 10-11 ASSESSABLE BUDGET	FY 11-12 ASSESSABLE BUDGET	5-YEAR AVERAGE ASSESSABLE BUDGET
OTHER UTILITIES	15,206	15,663	16,132	16,616	17,115	16,147
WASTE DISPOSAL SERVICE	6,912	7,119	7,333	7,553	7,780	7,339
REPAIR AND MAINTENANCE SERVICES	54,339	55,969	57,648	59,378	61,159	57,699
PRINTING SERVICES	5,737	5,909	6,086	6,269	6,457	6,092
PROMOTIONAL/ADVERTISING	4,147	4,272	4,400	4,532	4,668	4,404
FIRE EQUIPMENT MAINTENANCE	13,478	13,883	14,299	14,728	15,170	14,312
OPERATIONAL EXPENSES	299,302	308,281	317,530	327,055	336,867	317,807
OPERATING SUPPLIES	0	0	0	0	0	0
GASOLINE	346	356	367	378	389	367
DIESEL FUEL	11,059	11,391	11,733	12,085	12,447	11,743
CHEMICALS	24,373	25,104	25,857	26,633	27,432	25,880
UNIFORMS	200,736	206,758	212,961	219,350	225,930	213,147
"BOOKS, SUBSCRIPTIONS & MEMBERSHIPS"	10,949	11,277	11,616	11,964	12,323	11,626
MINOR EQUIPMENT	5,200	5,356	5,517	5,682	5,853	5,522
RENTALS AND LEASES	4,200	4,326	4,456	4,589	4,727	4,460
<b>TOTAL MATERIALS AND SERVICES</b>	<b>1,108,180</b>	<b>1,141,425</b>	<b>1,175,668</b>	<b>1,210,938</b>	<b>1,247,266</b>	<b>1,176,696</b>
<b>INTERNAL SERVICE FUND CHARGES</b>						
MIS MAINTENANCE SERVICES	373,678	392,362	411,980	432,579	454,208	412,962
411 ISF - RADIO SYSTEM CHARGES	0	0	0	0	0	0
ISF TELECOMMUNICATIONS CHARGES	47,018	49,369	51,838	54,429	57,151	51,961
INSURANCE	69,023	72,474	76,097	79,902	83,897	76,279
INSURANCE-GENERAL LIABILITY	7,316	7,681	8,066	8,469	8,892	8,085
INSURANCE-AUTO LIABILITY	3,571	3,749	3,937	4,134	4,340	3,946
EQUIPMENT MAINTENANCE	219,379	230,348	241,866	253,959	266,657	242,442
DUPLICATING SERVICES	13,896	14,591	15,320	16,086	16,891	15,357
PARKING EXPENSES	2,701	2,836	2,978	3,127	3,283	2,985
EQUIPMENT REPLACEMENT	397,951	417,848	438,741	460,678	483,712	439,786
<b>TOTAL INTERNAL SERVICE FUND CHARGES</b>	<b>1,134,533</b>	<b>1,191,259</b>	<b>1,250,822</b>	<b>1,313,363</b>	<b>1,379,032</b>	<b>1,253,802</b>
<b>INDIRECT COSTS</b>	<b>1,035,789</b>	<b>1,087,579</b>	<b>1,141,958</b>	<b>1,199,056</b>	<b>1,259,008</b>	<b>1,144,678</b>

DESCRIPTION	FY 07-08 ASSESSABLE BUDGET	FY 08-09 ASSESSABLE BUDGET	FY 09-10 ASSESSABLE BUDGET	FY 10-11 ASSESSABLE BUDGET	FY 11-12 ASSESSABLE BUDGET	5-YEAR AVERAGE ASSESSABLE BUDGET
<b>CAPITAL</b>						
FIRE STATION IMPROVEMENT/REPLACEMENT	0	0	3,110,400	3,110,400	3,110,400	1,866,240
VEHICLE REPLACEMENT	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL CAPITAL</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,110,400</b>	<b>4,110,400</b>	<b>4,110,400</b>	<b>2,866,240</b>
<b>DEBT SERVICE</b>						
PRINCIPAL	202,122	202,122	0	0	0	80,849
INTEREST	22,376	22,376	0	0	0	8,950
<b>TOTAL DEBT SERVICE</b>	<b>224,498</b>	<b>224,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,799</b>
<b>REVENUE</b>						
MANGONIA PARK	190,965	196,694	202,594	208,672	214,932	202,772
HAZMAT	380,000	420,000	462,000	508,200	559,020	465,844
<b>TOTAL REVENUE</b>	<b>570,965</b>	<b>616,694</b>	<b>664,594</b>	<b>716,872</b>	<b>773,952</b>	<b>668,616</b>
<b>TOTAL EXPENDITURES</b>	<b>23,381,923</b>	<b>24,764,404</b>	<b>29,127,422</b>	<b>30,706,303</b>	<b>32,394,662</b>	<b>28,074,943</b>
<b>TOTAL REVENUES</b>	<b>570,965</b>	<b>616,694</b>	<b>664,594</b>	<b>716,872</b>	<b>773,952</b>	<b>668,616</b>
<b>TOTAL NET EXPENDITURES</b>	<b>22,810,958</b>	<b>24,147,710</b>	<b>28,462,828</b>	<b>29,989,430</b>	<b>31,620,709</b>	<b>27,406,327</b>
<b>MISCELLANEOUS ASSESSMENT EXPENDITURES</b>						
COLLECTION COSTS @ 2% (TAX COLLECTOR)	493,052	519,994	612,792	645,622	680,703	590,072
STATUTORY DISCOUNT @ 5% (4% EARLY PAYMENT / 1% NON-COLL)	1,232,630	1,299,984	1,531,980	1,614,055	1,701,759	1,475,179
STUDY REIMBURSEMENT/ANNUAL MAINTENANCE	63,000	30,000	30,000	30,000	30,000	30,000
NOTICE COSTS (ESTIMATED 41,700 PARCELS)	52,959	2,000	2,000	2,000	2,000	2,000
<b>TOTAL MISCELLANEOUS ASSESSMENT EXPENDITURES</b>	<b>1,841,641</b>	<b>1,851,978</b>	<b>2,176,772</b>	<b>2,291,678</b>	<b>2,414,462</b>	<b>2,097,250</b>
<b>TOTAL ASSESSABLE COSTS</b>	<b>\$24,652,599</b>	<b>\$25,999,689</b>	<b>\$30,639,600</b>	<b>\$32,281,108</b>	<b>\$34,035,171</b>	<b>\$29,503,578</b>



# Determination of Fire Services Demand

## INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire incident responses by City Fire vehicles for October 2006 through September 2007.

The City uses the Florida Fire Incident Reporting System (FFIRS) to record its Fire incidents. The FFIRS is a tool for fire departments to report and maintain computerized records of fire incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire incidents. 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 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 departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the Palm Beach 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 incident reports.

GSG analyzed the October 2006 through September 2007 fire incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire incident data for the year represents 18,277 fire rescue incidents.

Of the 18,277 fire rescue incidents, there were 14,183 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 14,183 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 4,094 remaining fire type incidents, 3,298 were calls to specific property uses. The remaining 796 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 796 incidents.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 40 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 3,258 fire type incidents corresponding to specific properties were initially assigned to the following property use categories: residential, commercial, industrial/warehouse, institutional and nursing home. Incidents to government properties, religious buildings, institutional parcels, and educational properties were aggregated into an "institutional" category.

Table 15 outlines the property use category assignment of fire incidents based on the analysis conducted.

**Table 15**  
**Fire Calls by Category (October 2006 through September 2007)**

Category	Number of Incidents	Percentage of Calls
Residential	1,696	52.06%
Commercial	878	26.95%
Industrial/Warehouse	129	3.96%
Institutional	389	11.94%
Nursing Home	166	5.10%
<b>Total</b>	<b>3,258</b>	<b>100.00%</b>

Source: City of West Palm Beach Fire Department, (2007).

## PROPERTY DATA

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

Each property use within the assessable area on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Palm Beach County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a four-digit code based on the Florida Department of Revenue (DOR) property use codes reflected in Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property use categories is provided as Appendix C.

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 Palm Beach County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Palm Beach County Property Appraiser is provided as Appendix D.

For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units within the City as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Category (commercial, industrial/warehouse, institutional, and nursing home), GSG utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research to determine the building use.

# Computation of Fire Protection Assessments

## ASSESSMENT CLASSIFICATIONS

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

The City fire protection assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2008-09.

## SPECIAL BENEFIT ASSUMPTIONS

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

## APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire services based on: (i) the Fire 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 incident data.

## COST APPORTIONMENT

The assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for October 2006 through September 2007. This apportionment is illustrated in Table 16.

**Table 16**  
**Cost Apportionment (FY 2008-09)**

Category	Number of Incidents	Percentage of Calls	Allocation of Assessable Costs
Residential	1,696	52.06%	\$15,358,523
Commercial	878	26.95%	\$7,950,934
Industrial/Warehouse	129	3.96%	\$1,168,190
Institutional	389	11.94%	\$3,522,680
Nursing Home	166	5.10%	\$1,503,252
Total	3,258	100.00%	\$29,503,578

## PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 17.

**Table 17**  
**Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	
-Commercial	
-Industrial/Warehouse	Square Footage
-Institutional	
-Nursing Home	

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

## RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units and multi-family dwelling units.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical fire call data.
- It is reasonable to combine single-family and multi-family dwelling units into the same category since the response protocol is the same.

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

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

Table 18 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table 18**  
**Parcel Apportionment Residential Property Use Category**

Residential Property Use Category	Number of Dwelling Units
Residential	45,799

Source: Palm Beach Co. Property Appraiser, (2008).

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

- The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional, and nursing home property uses.

The capacity to handle fires and other emergencies in Non-Residential Property Use Category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a first alarm non-residential fire. As outlined by Table 11 above, the pumping capacity of the apparatus for the Fire Department is 19,500 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a fire involving structures for unlimited square feet.<sup>2</sup> Therefore, based upon the findings outlined in Table 11, the Fire Department's current sufficient fire-flow capacity exists to provide service coverage to unlimited square feet.

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

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

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

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

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<sup>2</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

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

Table 19 illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

**Table 19**  
**Parcel Apportionment Non-Residential Property Use Category**

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	22,393,790
Total Industrial/Warehouse	14,392,421
Total Institutional	7,966,970
Total Nursing Home	1,101,680

Source: Palm Beach Co. Property Appraiser, (2008)

## COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing Fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 20 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2008-09.

**Table 20**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(100% of Assessable Costs = \$29,503,578 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$336.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.36
Industrial/Warehouse	\$0.09
Institutional	\$0.45
Nursing Home	\$1.37

\*Estimated Gross Revenue: \$29,503,578; Estimated Exempt Buy-down: \$5,787,887; Estimated Net Revenue: \$23,715,691

Table 21 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the total assessable costs for Fiscal Year 2008-09.

**Table 21**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(75% of Assessable Costs = \$22,127,684 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$252.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.27
Industrial/Warehouse	\$0.07
Institutional	\$0.34
Nursing Home	\$1.03

\*Estimated Gross Revenue: \$22,127,684; Estimated Exempt Buy-down: \$4,365,552; Estimated Net Revenue: \$17,762,132

Table 22 illustrates the preliminary assessment rates after application of the assessment methodology based on 50 percent funding of the total assessable costs for Fiscal Year 2008-09.

**Table 22**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(50% of Assessable Costs = \$14,751,789 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$168.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.18
Industrial/Warehouse	\$0.05
Institutional	\$0.23
Nursing Home	\$0.69

\*Estimated Gross Revenue: \$14,751,789; Estimated Exempt Buy-down: \$2,943,217; Estimated Net Revenue: \$11,808,572

Table 23 illustrates the preliminary assessment rates after application of the assessment methodology based on 25 percent funding of the total assessable costs for Fiscal Year 2008-09.

**Table 23**  
**FY 2008-09 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(25% of Assessable Costs = \$7,375,895 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$84.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.09
Industrial/Warehouse	\$0.03
Institutional	\$0.12
Nursing Home	\$0.35

\*Estimated Gross Revenue: \$7,375,895; Estimated Exempt Buy-down: \$1,520,882; Estimated Net Revenue: \$5,855,012

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

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

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

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

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

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



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

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

Based on fire incident data, Nursing Home rates have been developed which reflect the moderately high call frequency for this land use category. Applying these rates to the relatively small number of nursing homes results in a higher assessment burden being placed upon these properties than other properties in the institutional category. The effect of these facilities providing a public service and assessing them at a rate which might constitute an undue hardship, require that the rates for this land use category be further analyzed. Based on future rate calculations, the City should review these rates by a comparison to other non-residential properties to ensure that they do not constitute an unfair burden. The City may determine that it is appropriate to cap the assessment charges to these facilities at the highest rate calculated for other institutional property uses of the same size and to pay the unfunded portion of the fire rescue assessment for such land use category from other available City revenues.

Table 24 illustrates the estimated impact for Fiscal Year 2008-09 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program and provide a cap for the assessment charges for nursing home properties based on 100 percent of the assessable costs.

**Table 24**  
**Estimated Impact of Exemptions (FY 2008-09) (100% Funding)**

Financial Classification	Amount
Estimated Assessable Costs	\$29,503,578
Estimated Buy-down for Institutional Tax Exempt and Government Properties and Nursing Home Cap	(\$5,787,887)
Inst. Tax Exempt	(1,125,453)
Government	(3,654,938)
Nursing Home	(1,007,496)
Total Estimated Net Revenue	\$23,715,611

Table 25 illustrates the estimated impact for Fiscal Year 2008-09 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program and provide a cap for the assessment charges for nursing home properties based on 75, 50 and 25 percent of the assessable costs.

**Table 25**  
**Estimated Impact of Exemptions (FY 2008-09) (75, 50 & 25% Funding)**

Financial Classification	75%	50%	25%
Estimated Assessable Costs	\$22,127,684	\$14,751,789	\$7,375,895
Estimated Buy-down for Institutional Tax-Exempt and Governmental	(\$4,365,552)	(\$2,943,217)	(\$1,520,882)
Estimated Buy-down for Institutional Tax-Exempt	(850,342)	(575,232)	(300,121)
Estimated Buy-down for Governmental	(2,762,342)	(1,869,746)	(977,150)
Estimated Buy-down for Nursing Homes	(752,868)	(498,240)	(243,611)
Estimated Revenue Generated	\$17,762,132	\$11,808,572	\$5,855,012

## **OUTSTANDING ISSUES**

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

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

### **EXEMPTION OF GOVERNMENTAL PARCELS**

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report 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.

### **COLLECTION OF ASSESSMENTS FROM GOVERNMENTAL PROPERTY**

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for fire rescue services provided by the City. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

### **ASSESSMENT OF NURSING HOME PROPERTY**

Based on fire incident data, Nursing Home rates have been developed which reflect the moderately high call frequency for this property use category. Applying these rates to the relatively small number of nursing homes results in a higher assessment burden being placed upon these properties than other properties in the institutional category. The effect of these facilities providing a public service and assessing them at a rate which might constitute an undue hardship, require that the rates for this property use category be further analyzed. Based on future rate calculations, the City should review

these rates by a comparison to other non-residential properties to ensure that they do not constitute an unfair burden. The City may determine that it is appropriate to cap the assessment charges to these facilities at the highest rate calculated for other institutional property uses of the same size and to pay the unfunded portion of the fire rescue assessment for such property use category from other available City revenues. Approximately \$1,007,496 would be required from the City's general fund or other legally available source to assess nursing home properties at the institutional rates, based on funding 100% of the assessable costs. Further verification of this data, and refinement of rates based on City direction will take place during the implementation phase of the assessment process.

## **EXEMPTION CALCULATIONS**

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

## **ADMINISTRATIVE FACTOR CALCULATION**

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.

## **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. However, a lawsuit is presently pending in the Circuit Court of the Seventeenth Judicial Circuit, which raises the issue as to whether an adjustment of the budget must be made for such calls. Though it is anticipated that this argument will not be successful, in an abundance of caution, should the City elect to adopt rates to fund 100% of the City's assessable budget, the City may chose to adjust its fire budget down to address these non-property specific calls by \$5,791,552 which is the budget amount attributed to these calls pursuant to the cost apportionment methodology.

# 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 City to comply with those expected to be prescribed by the City's proposed home rule ordinance authorizing the imposition of the annual Fire Assessments.

Assuming the City 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.

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

The local government must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. The City must comply with this requirement by adopting a resolution of intent and timely notifying the Palm Beach County Property Appraiser, the Palm Beach County Tax Collector and the Florida Department of Revenue. The City completed this requirement by adopting a resolution of intent on February 25, 2008

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

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

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

Statutory requirements to use the tax bill collection method provide that a service assessment roll must be adopted at a public hearing between January 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments

and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment. The mailed notice can either be a separate notice or the City may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective fire assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser. Should the City obtain the permission of the Palm Beach County Property Appraiser, notification of the assessment amounts for Fiscal Year 2008-09 may be accomplished using the TRIM notice. If the City expects to employ the use of the TRIM notice, it is imperative to begin coordinating with the property appraiser early in the calendar year.

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

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

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

## IMPLEMENTATION SCHEDULE

Outlined in Table 26 is a critical events schedule identifying specific dates for all significant remaining events for the City to implement the fire assessment program and collect the assessments using the tax bill collection method for Fiscal Year 2008-09.

**Table 26**  
**Critical Events Schedule**

Event	Date
City has first reading of Ordinance	May 19, 2008
City Advertises Ordinance	By May 22, 2008
City adopts Ordinance (2 <sup>nd</sup> reading)	June 2, 2008
City adopts Initial Assessment Resolution	June 2, 2008
City Publishes Notice of Public Hearing to Adopt Final Assessment Resolution	June 9, 2008
Mail First Class Notice to Affected Parcel Owners	June 9, 2008
Public Hearing to Adopt Final Assessment Resolution	June 30, 2008
Certify Assessment Roll to Tax Collector	By September 15, 2008

# Appendix A

## SITUATION FOUND CODES & DESCRIPTIONS

SITUATION FOUND	DESCRIPTION	EMS TYPE CALL
100	FIRE, OTHER	N
111	BUILDING FIRE	N
112	FIRES IN STRUCTURES OTHER THAN IN A BUILDING	N
113	COOKING FIRE, CONFINED TO A CONTAINER	N
114	CHIMNEY OR FLUE FIRE, CONFINED TO CHIMNEY OR FLUE	N
117	COMMERCIAL COMPACTOR FIRE, CONFINED TO RUBBISH	N
118	TRASH OR RUBBISH FIRE, CONTAINED	N
120	FIRE IN MOBILE PROPERTY USED AS A FIXED STRUCTURE, OTHER	N
130	MOBILE PROPERTY (VEHICLE) FIRE, OTHER	N
131	PASSENGER VEHICLE FIRE	N
132	ROAD FREIGHT OR TRANSPORT VEHICLE FIRE	N
134	WATER VEHICLE FIRE	N
140	NATURAL VEGETATION FIRE	N
141	FOREST, WOODS OR WILDLAND FIRE	N
142	BRUSH, OR BRUSH AND GRASS MIXTURE FIRE	N
143	GRASS FIRE	N
150	OUTSIDE RUBBISH FIRE, OTHER	N
151	OUTSIDE RUBBISH, TRASH OR WASTE FIRE	N
152	GARBAGE DUMP OR SANITARY LANDFILL FIRE	N
153	CONSTRUCTION OR DEMOLITION LANDFILL FIRE	N
154	DUMPSTER OR OTHER OUTSIDE TRASH RECEPTACLE FIRE	N
155	OUTSIDE STATIONARY COMPACTOR/COMPACTED TRASH FIRE	N
160	SPECIAL OUTSIDE FIRE, OTHER	N
161	OUTSIDE STORAGE FIRE	N
162	OUTSIDE EQUIPMENT FIRE	N
170	CULTIVATED VEGETATION, CROP FIRE, OTHER	N
200	OVERPRESSURE RUPTURE, EXPLOSION, OVERHEAT, OTHER	N
210	OVERPRESSURE RUPTURE FROM STEAM, OTHER	N
243	FIREWORKS EXPLOSION (NO FIRE)	N
251	EXCESSIVE HEAT, SCORCH BURNS WITH NO IGNITION	N
300	RESCUE, EMS CALL, OTHER	Y
311	MEDICAL ASSIST, ASSIST EMS CREW	Y
321	EMS CALL, EXCLUDING VEHICLE ACCIDENT WITH INJURY	Y
322	VEHICLE ACCIDENT WITH INJURIES	Y
323	MOTOR VEHICLE/PEDESTRIAN ACCIDENT (MV PED)	Y
331	LOCK-IN (IF LOCK OUT, USE 511)	N
342	SEARCH FOR PERSON IN WATER	N
350	EXTRICATION, RESCUE, OTHER.	N
351	EXTRICATION OF VICTIM(S) FROM BUILDING/STRUCTURE	N
352	EXTRICATION OF VICTIM(S) FROM VEHICLE	N
353	REMOVAL OF VICTIM(S) FROM STALLED ELEVATOR	N
357	EXTRICATION OF VICTIM(S) FROM MACHINERY	N

SITUATION FOUND	DESCRIPTION	EMS TYPE CALL
360	WATER & ICE RELATED RESCUE, OTHER	N
361	SWIMMING/RECREATIONAL WATER AREAS RESCUE	N
365	WATERCRAFT RESCUE	N
370	ELECTRICAL RESCUE	N
381	RESCUE OR EMS STANDBY	Y
400	HAZARDOUS CONDITION, OTHER	N
410	FLAMMABLE GAS OR LIQUID CONDITION, OTHER	N
411	GASOLINE OR OTHER FLAMMABLE LIQUID SPILL	N
412	GAS LEAK	N
413	OIL OR OTHER COMBUSTIBLE LIQUID SPILL	N
420	TOXIC CONDITION, OTHER	N
421	CHEMICAL HAZARD ( NO SPILL OR LEAK )	N
422	CHEMICAL SPILL OR LEAK	N
440	ELECTRICAL WIRING/EQUIPMENT PROBLEM, OTHER	N
441	HEAT FROM SHORT CIRCUIT (WIRING), DEFECTIVE/WORN	N
442	OVERHEATED MOTOR	N
444	POWER LINE DOWN	N
445	ARCING, SHORTED ELECTRICAL EQUIPMENT	N
460	ACCIDENT, POTENTIAL ACCIDENT, OTHER	N
463	VEHICLE ACCIDENT, GENERAL CLEANUP	N
480	ATTEMPTED BURNING, ILLEGAL ACTION, OTHER	N
481	ATTEMPT TO BURN	N
500	SERVICE CALL, OTHER	N
510	PERSON IN DISTRESS, OTHER	N
511	LOCK-OUT	N
520	WATER PROBLEM, OTHER	N
522	WATER OR STEAM LEAK	N
531	SMOKE OR ODOR REMOVAL	N
542	ANIMAL RESCUE	N
550	PUBLIC SERVICE ASSISTANCE, OTHER	N
551	ASSIST POLICE OR OTHER GOVERNMENTAL AGENCY	N
552	POLICE MATTER	N
553	PUBLIC SERVICE	N
554	ASSIST INVALID	N
555	DEFECTIVE ELEVATOR	N
561	UNAUTHORIZED BURNING	N
571	COVER ASSIGNMENT, STANDBY. MOVEUP	N
600	GOOD INTENT CALL, OTHER	N
611	DISPATCHED & CANCELED EN ROUTE	N
621	WRONG LOCATION	N
631	AUTHORIZED CONTROLLED BURNING	N
650	STEAM, OTHER GAS MISTAKEN FOR SMOKE, OTHER	N



SITUATION FOUND	DESCRIPTION	EMS TYPE CALL
651	SMOKE SCARE, ODOR OF SMOKE	N
652	STEAM, VAPOR, FOG OR DUST THOUGHT TO BE SMOKE	N
653	BARBECUE, TAR KETTLE	N
661	EMS CALL, PARTY TRANSPORTED BY NON-FIRE AGENCY	Y
671	HAZMAT RELEASE INVESTIGATION W/NO HAZMAT	N
700	FALSE ALARM OR FALSE CALL, OTHER	N
710	MALICIOUS, MISCHIEVOUS FALSE CALL, OTHER	N
711	MUNICIPAL ALARM SYSTEM, MALICIOUS FALSE ALARM	N
713	TELEPHONE, MALICIOUS FALSE ALARM	N
714	CENTRAL STATION, MALICIOUS FALSE ALARM	N
715	LOCAL ALARM SYSTEM, MALICIOUS FALSE ALARM	N
721	BOMB SCARE - NO BOMB	N
730	SYSTEM MALFUNCTION	N
731	SPRINKLER ACTIVATION DUE TO MALFUNCTION	N
733	SMOKE DETECTOR ACTIVATION DUE TO MALFUNCTION	N
734	HEAT DETECTOR ACTIVATION DUE TO MALFUNCTION	N
735	ALARM SYSTEM SOUNDED DUE TO MALFUNCTION	N
736	CO DETECTOR ACTIVATION DUE TO MALFUNCTION	N
740	UNINTENTIONAL TRANSMISSION OF ALARM, OTHER	N
741	SPRINKLER ACTIVATION, NO FIRE - UNINTENTIONAL	N
742	EXTINGUISHING SYSTEM ACTIVATION	N
743	SMOKE DETECTOR ACTIVATION, NO FIRE - UNINTENTIONAL	N
744	DETECTOR ACTIVATION, NO FIRE - UNINTENTIONAL	N
745	ALARM SYSTEM SOUNDED, NO FIRE - UNINTENTIONAL	N
746	CARBON MONOXIDE DETECTOR ACTIVATION, NO CO	N
800	SEVERE WEATHER OR NATURAL DISASTER, OTHER	N
812	FLOOD ASSESSMENT	N
814	LIGHTNING STRIKE (NO FIRE)	N
900	SPECIAL TYPE OF INCIDENT, OTHER, DUMPSTER FIRE	N
920	PUBLIC ASSIST	N

# 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
113	AMUSEMENT CENTER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	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
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL

FIXED PROPERTY USE	DESCRIPTION	CATEGORY ASSIGNED
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
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	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIA
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL

FIXED PROPERTY USE	DESCRIPTION	CATEGORY ASSIGNED
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	NOT INCLUDED
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
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
931	OPEN LAND, FIELD	NOT INCLUDED
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	NOT INCLUDED
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NOT INCLUDED
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
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC

FIXED PROPERTY USE	DESCRIPTION	CATEGORY ASSIGNED
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

DEPARTMENT OF REVENUE  
PROPERTY USE CODES & DESCRIPTIONS

DOR Code	DOR Description
0000	VACANT
0100	SINGLE FAMILY
0200	MOBILE HOME
0210	TANGIBLE MOBILE HOME
0300	MULTIFAMILY
0304	MULTIFAMILY CONDO CONVERSION
0400	CONDOMINIUM
0410	TOWNHOUSE/VILLA
0420	TIMESHARE
0430	ZERO LOT LINE
0450	SFR-C
0460	CONDO COMMERCIAL
0469	COMMERCIAL CONDO
0500	MHT COOP
0510	COOPERATIVE
0600	RETIREMENT
0620	LIFE CARE HX
0700	MISC RESIDENCE SFR
0800	MULTIFAMILY < 10 UNITS
1000	VACANT COMMERCIAL
1100	STORES
1200	STORE/OFFICE/RESIDENTIAL
1300	DEPARTMENT STORE
1400	SUPERMARKET/DRUG STORE
1500	SHOPPING CENTER REGIONAL
1600	SHOPPING CENTER CMMITY
1700	OFFICE ONE STORY
1800	OFFICE MULTISTORY
1900	PROF OFFICES
2000	AIRPORT/MARINA
2100	RESTAURANT
2200	RESTAURANT, DRIVE IN
2300	FINANCIAL
2400	INSURANCE
2500	SERVICE SHOPS
2600	SERVICE STATION
2700	AUTO SALES
2800	PKG LT / MH PK
2900	WHOLESALE
3000	FLORIST
3100	DRV-IN THEATER
3200	THTR/AUD/CLBHS



DOR Code	DOR Description
3300	NIGHT CLUBS
3400	BOWLING ALLEY
3500	TOURIST ATTRAC
3600	CAMPS
3700	RACETRACK
3800	GOLF COURSE
3900	MOTEL
4000	VACANT INDUSTRIAL
4100	LIGHT MFG
4200	HEAVY MFG
4300	LUMBER YARD/MILL
4400	PACKING
4500	BOTTLER
4600	FOOD PROCESSING
4700	MIN PROCESSING
4800	WAREH/DIST TERM
4900	OPEN STORAGE
5000	IMPROVED ARG
5100	CROP SOIL CLASS 1
5200	CROP SOIL CLASS 2
5300	CROP SOIL CLASS 3
5400	TIMBER SI 90+
5500	TIMBER SI 80-89
5600	TIMBER SI 70-79
5700	TIMBER SI 60-69
5800	TIMBER SI 50-59
5900	TIMBER NOT CLASSED
6000	GRAGSOIL CLASS 1
6100	GRZGSOIL CLASS2
6200	GRZGSOIL CLASS3
6300	GRZGSOIL CLASS4
6400	GRZGSOIL CLASS5
6500	GRZGSOIL CLASS6
6600	ORCHARD GROVES
6700	POUL/BEES/FISH
6800	EQUESTRIAN
6900	ORN/MISC AGRI
7000	VACANT INSTIT
7100	RELIGIOUS
7200	PRV SCHL/COLL
7300	PRV HOSPITAL
7400	NURSING HOME

DOR Code	DOR Description
7500	ORPHNG/NON-PROF
7600	MORT/CEMETERY
7700	CLB/LDG/UN HALL
7800	SANI/ REST HOME
7900	CULTURAL
8000	DISTRICTS
8100	MILITARY
8200	FOREST/PK/REC
8300	PUB CTY SCHOOL
8400	COLLEGE
8500	HOSPITAL
8600	CITY INC NONMUNI
8700	STATE
8800	FEDERAL
8900	MUNICIPAL
9000	LEASEHOLD INT
9100	UTILITY
9200	MING/PETRO/GASLND
9300	SUBSURF RIGHTS
9400	R/W - BUFFER
9500	RIVER/LAKES
9600	SEWG/WASTE LAND
9700	OUTDR REC/PARK LAND
9800	CENTRALLY ASSESSED
9900	NON AG
9999	EXEMPT

# Appendix D

**PALM BEACH COUNTY PROPERTY APPRAISER  
BUILDING IMPROVEMENT CODES & USE DESCRIPTIONS**

BUILDING USE CODE	BUILDING USE DESCRIPTION	CATEGORY
0000	CONDO ONLY LAND	NOT USED
0100	SFR	SINGLE-FAMILY
0200	SFT-MFG	SINGLE-FAMILY
0300	SFR-ZERO LOT	SINGLE-FAMILY
0400	CONDO	MULTI-FAMILY
0410	TOWNHOUSE	MULTI-FAMILY
0420	TIMESHARE	MULTI-FAMILY
0430	ZERO LOT LINE	SINGLE-FAMILY
0440	TWNHS-VILLA	MULTI-FAMILY
0450	SFR-C	SINGLE-FAMILY
0460	CONDO COMM	COMMERCIAL
0500	EXC-ZERO LOT	NOT USED
0510	CO-OP	MULTI-FAMILY
060	EFFICIENCY APAR	MULTI-FAMILY
0600	RENTAL UNIT	MULTI-FAMILY
0700	EXC TWHSE/VILLA	SINGLE-FAMILY
0800	MOBILE HOME	SINGLE-FAMILY
0900	EXC-RESIDENT	SINGLE-FAMILY
0909	EXC-LUX.RES	SINGLE-FAMILY
1000	CONDO L.RISE	MULTI-FAMILY
170	DORMITORY	INSTITUTIONAL
210	APARTMENTS	MULTI-FAMILY
220	APARTMENTS LOW	MULTI-FAMILY
2200	MFR LOW RISE	MULTI-FAMILY
230	APARTMENTS HIGH	MULTI-FAMILY
240	APARTMENTS - TO	MULTI-FAMILY
2500	MFR ROW HOUSE	MULTI-FAMILY
260	APARTMENTS - SE	MULTI-FAMILY
2700	DUPLEX	SINGLE-FAMILY
2800	TRIPLEX	MULTI-FAMILY
2900	QUADRAPLEX	MULTI-FAMILY
301	SFR CONVERT TO	COMMERCIAL
340	COMMERCIAL MIXE	COMMERCIAL
350	RETAIL SINGLE O	COMMERCIAL
351	DRUG STORE FREE	COMMERCIAL
360	DISCOUNT DEPT S	COMMERCIAL
362	VETERINARY CLIN	COMMERCIAL
364	HOME IMPROVEMEN	COMMERCIAL
365	FURNITURE STORE	COMMERCIAL
370	DEPARTMENT STOR	COMMERCIAL
371	DOWNTOWN ROW TY	COMMERCIAL
374	RETAIL MULTI OC	COMMERCIAL

BUILDING USE CODE	BUILDING USE DESCRIPTION	CATEGORY
380	STRIP SHOPPING	COMMERCIAL
390	COMM SHOPPING C	COMMERCIAL
400	REGIONAL SHPMAL	COMMERCIAL
410	SUPER REG SHOPM	COMMERCIAL
420	SUPERMARKET	COMMERCIAL
430	CONVENIENCE FOO	COMMERCIAL
440	HOTEL/MOTEL BUS	COMMERCIAL
450	RESORT HOTEL	COMMERCIAL
460	HOTEL/MOTEL LO	COMMERCIAL
470	HOTEL- HI RISE	COMMERCIAL
490	OFFICE BLDG L/R	COMMERCIAL
500	OFFICE H-R 5ST	COMMERCIAL
520	MEDICAL OFFICE	COMMERCIAL
530	HOSPITALS	INSTITUTIONAL
540	NURSING HOME	NURSING HOMES
550	BAR/TAVERN	COMMERCIAL
551	COCKTAIL LOUNGE	COMMERCIAL
560	RESTAURANT	COMMERCIAL
570	FRANCHISE FOOD	COMMERCIAL
580	BOWLING ALLEY	COMMERCIAL
582	SKATING RINK	COMMERCIAL
583	HEALTH CLUB	COMMERCIAL
587	COUNTRY CLUB	COMMERCIAL
588	PRIVATE CLUB	COMMERCIAL
589	COUNTRY CLUB/W	COMMERCIAL
590	ARENA	COMMERCIAL
591	GYMNASIUM	COMMERCIAL
593	DOG/HORSE TRACK	COMMERCIAL
600	AUDITORIUM	COMMERCIAL
610	CINEMA/THEATER	COMMERCIAL
614	RADIO/TV/ PIC S	COMMERCIAL
620	BANK/MAIN OFFIC	COMMERCIAL
630	NEIGHBORHOOD BA	COMMERCIAL
640	SERVICE STATION	COMMERCIAL
641	SERVICE STATION	COMMERCIAL
650	CAR WASH - AUTO	COMMERCIAL
651	CAR WASH - MANU	COMMERCIAL
652	CAR WASH SERVIC	COMMERCIAL
660	AUTO SERVICE GA	COMMERCIAL
662	KWIK LUBE	COMMERCIAL
665	GARAGE STORAGE	INDUSTRIAL/WAREHOUSE
670	OFFICE/WAREHOU	INDUSTRIAL/WAREHOUSE

BUILDING USE CODE	BUILDING USE DESCRIPTION	CATEGORY
680	FUNERAL HOME	INSTITUTIONAL
690	CLUBHOUSE	COMMERCIAL
691	SOCIAL/FRATERNA	INSTITUTIONAL
695	GUARDHOUSE	COMMERCIAL
700	COLD STORAGE	INDUSTRIAL/WAREHOUSE
710	RAIL/BUS/AIR TE	COMMERCIAL
712	TELECOMMUNICATI	INDUSTRIAL/WAREHOUSE
720	PARKING GARAGE/	INDUSTRIAL/WAREHOUSE
721	RADIO/TV TRANSM	INDUSTRIAL/WAREHOUSE
730	DAY CARE CENTER	COMMERCIAL
750	AUTO DEALER/F-S	COMMERCIAL
800	LIGHT MANUFACTU	INDUSTRIAL/WAREHOUSE
810	HEAVY MANUFACTU	INDUSTRIAL/WAREHOUSE
820	WAREHOUSE DISTR	INDUSTRIAL/WAREHOUSE
830	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
840	WAREHOUSE STORA	INDUSTRIAL/WAREHOUSE
841	WAREHOUSE SINGL	INDUSTRIAL/WAREHOUSE
850	HANGAR	INDUSTRIAL/WAREHOUSE
860	BARNS	INDUSTRIAL/WAREHOUSE
861	RESIDENTIAL BAR	COMMERCIAL
870	PREFAB WAREHOUS	INDUSTRIAL/WAREHOUSE
880	TECHNICAL MANUF	INDUSTRIAL/WAREHOUSE
900	SCHOOL	INSTITUTIONAL
901	COLLEGES / UNIV	INSTITUTIONAL
910	RELIGIOUS	INSTITUTIONAL
912	LIBRARY	INSTITUTIONAL
920	EDUCATION/RELIG	INSTITUTIONAL
930	GOVERNMENTAL	INSTITUTIONAL
950	POLICE/FIRE STA	INSTITUTIONAL
960	CORRECTIONAL	INSTITUTIONAL
970	CULTURAL FACILI	INSTITUTIONAL
MHPK	MOBILE HOME PARK	COMMERCIAL