

**CITY OF MIRAMAR
PROPOSED CITY COMMISSION AGENDA ITEM**

Meeting Date: July 8, 2020

Presenter's Name and Title: Norm Mason, Management and Budget Director

Temp. Reso. Number: R7192

Item Description: Temp. Reso. No. 7192, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF MIRAMAR, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF. (Management & Budget Director Norm Mason)

Consent ☐ Resolution ☒ Ordinance ☐ Quasi-Judicial ☐ Public Hearing ☐

Instructions for the Office of the City Clerk:

Public Notice – As Required by the Sec. _____ of the City Code and/or Sec. _____, Florida Statutes, public notice for this item was provided as follows: on _____, in a _____ ad in the _____; by the posting the property on _____ and/or by sending mailed notice to property owners within _____ feet of the property on _____. (Fill in all that apply)

Special Voting Requirement – As required by Sec. _____, of the City Code and/or Sec. _____ Florida Statutes, approval of this item requires a _____ (unanimous 4/5ths etc. vote of the City Commission).

Fiscal Impact: Yes ☒ No ☐

REMARKS: Fire Protection Assessment revenue in the estimated amount of \$22,000,000 is included in the FY 2021 budget in line item 001-30-304-000-000-325200.

Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR 7192**
 - **Appendix A: SITUATION FOUND CODES & DESCRIPTIONS**
 - **Appendix B: FIXED PROPERTY USE CODES & DESCRIPTIONS**
 - **Appendix C: BROWARD CO. PROP. USE (DOR) CODES AND DESCR.**
 - **Appendix D: BROWARD COUNTY PROPERTY APPRAISER'S BUILDING IMPROVEMENT CODES AND DESCRIPTIONS**
 - **Appendix E: EST. FIRE PROTECTION ASSESSMENT RATE SCHED.**
 - **Appendix F: PARCEL APPORTIONMENT METHODOLOGY**
 - **Appendix G: FORM OF NOTICE TO BE PUBLISHED**
 - **Appendix H: FORM OF NOTICE TO BE MAILED**
 - **Appendix I: FIRE ASSESSMENT MEMORANDUM**



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Vernon E. Hargray, City Manager *V. Hargray*

BY: Norm Mason, Management and Budget Director

DATE: July 1, 2020

RE: Temp. Reso. No. 7192, providing for the fire protection assessment for Tax Year 2020

RECOMMENDATION: The City Manager recommends approval of Temp. Reso. No. 7192, providing for the fire protection assessment for Tax Year 2020. Revenues from this assessment will be collected in the City's Fiscal Year 2021. The City Manager recommends maintaining the rates to the level that would fund the full cost of providing fire protection to the City thus eliminating the subsidy that is currently provided by other General Fund revenues.

ISSUE: The Fire Protection Assessment is required to be reauthorized each year.

BACKGROUND: The Fire Protection Assessment Program was approved by the City Commission sixteen years ago. This revenue source is directed specifically to fund fire protection services.

DISCUSSION: The Fire Protection rates are calculated per the study included as Appendix I using an apportionment methodology and is calculated based on historic call data for both the number of calls for service and the type of residence, business or institution requiring that service. The latest study was updated in June 2018 by Government Services Group, Inc. The Fire Protection Assessment is a revenue source in 25 of the 31 cities in Broward County, plus the unincorporated areas of the County. The assessment approved in this Preliminary Resolution may be decreased at the September public hearing on the Final Fire Protection Assessment Resolution but may only be increased if all residents are noticed in writing.

ANALYSIS: The proposed adjustments to the rates that would fund the full cost of providing fire protection to the City are as follows:

| | <u>FY 2020 (100% Full Cost)</u> | <u>FY 2021 (100% Full Cost)</u> |
|----------------------|---------------------------------|---------------------------------|
| Residential | \$398.23 per unit | \$398.23 per unit |
| Commercial | \$0.7457 per S.F. | \$0.7457 per S.F. |
| Industrial/Warehouse | \$0.1191 per S.F. | \$0.1191 per S.F. |
| Mobile Homes | \$296.26 per unit | \$296.26 per unit |
| Institutional | \$0.6194 per S.F. | \$0.6194 per S.F. |

This would generate revenue estimated in the amount of \$22,000,000 to the General Fund.

The Final Fire Protection Assessment Resolution will be considered for adoption at a Public Hearing on Tuesday, September 15, 2020 at 6:00 p.m.

Temp. Reso. No. 7192
05/27/20
06/30/20

**CITY OF MIRAMAR
MIRAMAR, FLORIDA**

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF MIRAMAR, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of Miramar, Florida (the "City Commission") enacted Ordinance 04-17 (the "Ordinance"), which authorizes the imposition and reimposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Commission has imposed and reimposed the Fire Protection Assessment over the past fifteen Fiscal Years by way of the enactment of the Initial Assessment Resolution for FY 2005 (Resolution No. 04-179), as amended; the Final Assessment Resolution for FY 2005 (Resolution No. 04-216); the Preliminary Rate Resolution for FY 2006 (Resolution 05-253) and the Annual Rate Resolution for Reso. No. _____

Temp. Reso. No. 7192
05/27/20
06/30/20

FY 2006 (Resolution No. 05-266); the Preliminary Rate Resolution for FY 2007 (Resolution No. 06-234) and the Annual Rate Resolution for FY 2007 (Resolution No. 06-254); the Preliminary Rate Resolution for FY 2008 (Resolution No. 07-218) and the Annual Rate Resolution for FY 2008 (Resolution No. 07-269); the Preliminary Rate Resolution for FY 2009 (Resolution No. 08-210) and the Annual Rate Resolution for FY 2009 (Resolution No. 08-231); the Preliminary Rate Resolution for FY 2010 (Resolution No. 09-168) and the Annual Rate Resolution for FY 2010 (Resolution No. 09-191); the Preliminary Rate Resolution for FY 2011 (Resolution No. 10-172) and the Annual Rate Resolution for FY 2011 (Resolution No. 10-205); the Preliminary Rate Resolution for FY 2012 (Resolution No. 11-144) and the Annual Rate Resolution for FY 2012 (Resolution No. 11-166); the Preliminary Rate Resolution for FY 2013 (Resolution No. 12-136) and the Annual Rate Resolution for FY 2013 (Resolution No. 12-160); the Preliminary Rate Resolution for FY 2014 (Resolution No. 13-128) and the Annual Rate Resolution for FY 2014 (Resolution No. 13-164); the Preliminary Rate Resolution for FY 2015 (Resolution No. 14-156) and the Annual Rate Resolution for FY 2015 (Resolution No. 14-182); the Preliminary Rate Resolution for FY 2016 (Resolution No. 15-167); and the Annual Rate Resolution for FY 2016 (Resolution No. 15-203); the Preliminary Rate Resolution for FY 2017 (Resolution No. 16-162) and the Annual Rate Resolution for FY 2017 (Resolution No. 16-195); the Preliminary Rate Resolution for FY 2018 (Resolution No. 17-172)

Reso. No. _____

Temp. Reso. No. 7192
05/27/20
06/30/20

and the Annual Rate Resolution for FY 2018 (Resolution No. 17-199); the Preliminary Rate Resolution for FY 2019 (Resolution No. 18-141) and the Annual Rate Resolution for FY 2019 (Resolution No. 18-176); the Preliminary Rate Resolution for FY 2020 (Resolution No. 19-134) and the Annual Rate Resolution for FY 2020 (Resolution No. 19-166) ; (collectively, the “Prior Imposition Resolutions”);

WHEREAS, the City Commission desires to reimpose the fire protection assessment in the City using the procedures provided by the Ordinance, including the tax bill collection method, for the fiscal year beginning on October 1, 2020.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA AS FOLLOWS:

Section 1: AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 04-17 (“Ordinance”), Article VIII, Section 2 of the Florida Constitution, the Charter of the City of Miramar, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 2: This Resolution constitutes the Preliminary Rate Resolution for FY 2021, as defined in the Ordinance; it initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2020. Appendices A through C of the Initial Resolution are hereby amended and replaced by Appendices A through D attached hereto and incorporated herein.

Reso. No. _____

Temp. Reso. No. 7192

05/27/20

06/30/20

All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and the Prior Imposition Resolutions. Unless the context indicates otherwise, words imparting the singular number include the plural number and vice versa. The following capitalized terms shall have the following meanings:

“Emergency Medical Services” means those services recorded in the Incident Reports that assign a “situation found code” of 311, 321, 322, 323, 381 and EMS. The “Situation Found Codes and Descriptions” are attached hereto as Appendix “A”.

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

“Property Use Categories” means, collectively, Residential Property, Mobile Home Park property, and all categories of Non-Residential Property.

“Residential Property” means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes specified in Appendix E to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Mobile Home Park.

Temp. Reso. No. 7192

05/27/20

06/30/20

Section 3: PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the reimposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the City, the City shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Protection 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 protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

(C) It is hereby ascertained and declared that the Fire Protection Assessed Costs provide a special benefit to the Assessed Property based upon the legislative determinations in the Ordinance and the Initial Resolution, and based upon that certain report entitled "City of Miramar Fire Assessment Memorandum, June 2018" by Government Services Group, Inc., incorporated herein, and are fairly and reasonably apportioned to all assessed property.

Temp. Reso. No. 7192
05/27/20
06/30/20

Section 4: IMPOSITION AND COMPUTATION OF FIRE PROTECTION

ASSESSMENTS. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

Section 5: LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The legislative determinations of special benefit and apportionment embodied in the Ordinance and in the Prior Imposition Resolutions are affirmed and incorporated herein by reference.

Section 6: COST APPORTIONMENT METHODOLOGY

(A) Using data from the Fire Protection Incident Reports related to the type of calls and physical location of each call, the City assigned fire protection incidents to the Property Use Categories within the City.

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

Temp. Reso. No. 7192
05/27/20
06/30/20

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

Section 7: PARCEL APPORTIONMENT METHODOLOGY.

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

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix F is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 8 of this Preliminary Rate Resolution.

**Section 8: DETERMINATION OF FIRE PROTECTION ASSESSED COSTS;
ESTABLISHMENT OF ANNUAL FIRE PROTECTION ASSESSMENT RATES.**

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel

Temp. Reso. No. 7192
05/27/20
06/30/20

Apportionment for the Fiscal Year beginning October 1, 2020 is the amount determined in the Estimated Fire Protection Assessment Rate Schedule, attached hereto, and by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from legally available City revenue other than Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2020. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Protection Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2020, as provided in Section 9 of this Preliminary Rate Resolution.

Temp. Reso. No. 7192
05/27/20
06/30/20

Section 9: ASSESSMENT ROLL

(A) The City Manager is directed to prepare or cause to be prepared an updated Assessment Roll for the Fiscal Year beginning October 1, 2020, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Prior Imposition Resolutions, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the reimposition of Fire Protection Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Manager and open for public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2020, be in printed form if the amount of the Fire Protection 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 Protection Assessments for fire protection services as set forth in

Temp. Reso. No. 7192
05/27/20
06/30/20

the Initial Assessment Resolution and this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the City.

Section 10: AUTHORIZATION FOR PUBLIC HEARING There is hereby established a public hearing to be held at 6:00 p.m. on September 15, 2020, in the Commission Chambers of City Hall, 2300 Civic Center Place, Miramar, Florida, at which time the City Commission will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2020, and collecting such assessments on the same bill as ad valorem taxes.

Section 11: NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 24, 2020, in substantially the form attached hereto as Appendix G.

Section 12: NOTICE BY MAIL. Pursuant to section 200.069(11)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elects to combine the notice required by Section 2.05 of the Ordinance and this Resolution with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes.

Temp. Reso. No. 7192
05/27/20
06/30/20

Such mailed noticed shall be in the form required by section 200.069(11)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Protection Assessments for the Fiscal Year beginning on October 1, 2020. Such notices shall be mailed no later than August 24, 2020.

Section 13: APPLICATION OF ASSESSMENT PROCEEDS. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act, as provided in Section 3.01 of the Ordinance for Fiscal Year beginning October 1, 2020. The revenue derived from the City's Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs, as reflected by the Fire Protection Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

Temp. Reso. No. 7192
05/27/20
06/30/20

Section 14: EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Maxwell B. Chambers

ATTEST:

City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have
approved this RESOLUTION
as to form:

City Attorney,
Austin Pamies Norris Weeks Powell, PLLC

Requested by Administration

Commissioner Winston F. Barnes
Vice Mayor Maxwell B. Chambers
Commissioner Yvette Colbourne
Commissioner Alexandra P. Davis
Mayor Wayne M. Messam

Voted

Appendix A

Situation Found Codes

| Situation Found | Description | EMS Type Call |
|-----------------|---|---------------|
| 100 | Fire, Other | No |
| 111 | Building Fire | No |
| 112 | Fires in structures other than in a building | No |
| 113 | Cooking fire, confined to a container | No |
| 114 | Chimney or flue fire, confined to chimney or flue | No |
| 116 | Fuel burner/boiler malfunction, fire confined | No |
| 118 | Trash or rubbish fire, contained | No |
| 130 | Mobile property (vehicle) fire, other | No |
| 131 | Passenger vehicle fire | No |
| 132 | Road freight or transport vehicle fire | No |
| 137 | Camper or RV fire | No |
| 138 | Off Road vehicle or heavy equipment fire | No |
| 140 | Natural vegetation fire | No |
| 141 | Forest, woods or wildland fire | No |
| 142 | Brush, or brush and grass mixture fire | No |
| 143 | Grass fire | No |
| 150 | Outside rubbish fire, other | No |
| 151 | Outside rubbish, trash or waste fire | No |
| 152 | Garbage dump or sanitary landfill fire | No |
| 153 | Construction or demolition landfill fire | No |
| 154 | Dumpster or other outside trash receptacle fire | No |
| 155 | Outside stationary compactor/compacted trash fire | No |
| 160 | Special outside fire, other | No |
| 161 | Outside storage fire | No |
| 162 | Outside equipment fire | No |
| 170 | Cultivated vegetation, crop fire, other | No |
| 173 | Cultivated trees or nursery stock fire | No |
| 200 | Overpressure rupture, explosion, overheat, other | No |
| 210 | Overpressure rupture from steam, other | No |
| 220 | Overpressure rupture from air or gas, other | No |
| 231 | Chemical reaction rupture of process vessel | No |
| 243 | Fireworks explosion (no fire) | No |
| 251 | Excessive heat, scorch burns with no ignition | No |
| 300 | Rescue, EMS call, other | Yes |
| 311 | Medical assist, assist EMS crew | Yes |
| 320 | Allergic reaction | Yes |
| 321 | EMS call, excluding vehicle accident with injury | Yes |
| 322 | Vehicle accident with injuries | Yes |
| 323 | Motor vehicle/pedestrian accident (MV Ped) | Yes |
| 324 | Motor Vehicle Accident, No Injuries | No |
| 331 | Lock-in (if lock out, use 511) | No |
| 350 | Extrication, rescue, other | No |
| 351 | Extrication of victim(s) from building/structure | No |
| 352 | Extrication of victim(s) from vehicle | No |

Appendix A

Situation Found Codes

| Situation Found | Description | EMS Type Call |
|-----------------|---|---------------|
| 353 | Removal of victim(s) from stalled elevator | No |
| 357 | Extrication of victim(s) from machinery | No |
| 360 | Water & ice related rescue, other | No |
| 361 | Swimming/recreational water areas rescue | No |
| 381 | Rescue or EMS standby | Yes |
| 400 | Hazardous condition, other | No |
| 410 | Flammable gas or liquid condition, other | No |
| 411 | Gasoline or other flammable liquid spill | No |
| 412 | Gas leak | No |
| 413 | Oil or other combustible liquid spill | No |
| 420 | Toxic condition, other | No |
| 421 | Chemical hazard (no spill or leak) | No |
| 422 | Chemical spill or leak | No |
| 424 | Carbon monoxide incident | No |
| 440 | Electrical wiring/equipment problem, other | No |
| 441 | Heat from short circuit (wiring), defective/worn | No |
| 442 | Overheated motor | No |
| 443 | Light ballast breakdown | No |
| 444 | Power line down | No |
| 445 | Arcing, shorted electrical equipment | No |
| 460 | Accident, potential accident, other | No |
| 462 | Aircraft standby | No |
| 463 | Vehicle accident, general cleanup | No |
| 471 | Explosive, bomb removal (for bomb scare, use 721) | No |
| 480 | Attempted burning, illegal action, other | No |
| 482 | Threat to burn | No |
| 500 | Service call, other | No |
| 510 | Person in distress, other | No |
| 511 | Lock-out | No |
| 512 | Ring or jewelry removal | No |
| 520 | Water problem, other | No |
| 521 | Water evacuation | No |
| 522 | Water or steam leak | No |
| 531 | Smoke or odor removal | No |
| 540 | Animal problem, other | No |
| 541 | Animal problem | No |
| 542 | Animal rescue | No |
| 550 | Public service assistance, other | No |
| 551 | Assist police or other governmental agency | No |
| 552 | Police matter | No |
| 553 | Public service | No |
| 554 | Assist invalid | No |
| 555 | Defective elevator | No |
| 561 | Unauthorized burning | No |

Appendix A

Situation Found Codes

| Situation Found | Description | EMS Type Call |
|-----------------|--|---------------|
| 600 | Good intent call, other | No |
| 611 | Dispatched & canceled en route | No |
| 621 | Wrong location | No |
| 622 | No incident found upon arrival | No |
| 631 | Authorized controlled burning | No |
| 632 | Prescribed fire | No |
| 641 | Vicinity alarm (incident in other location) | No |
| 650 | Steam, other gas mistaken for smoke, other | No |
| 651 | Smoke scare, odor of smoke | No |
| 652 | Steam, vapor, fog or dust thought to be smoke | No |
| 653 | Barbecue, tar kettle | No |
| 661 | EMS call, party transported by non-fire agency | Yes |
| 671 | Hazmat release investigation w/no hazmat | No |
| 700 | False alarm or false call, other | No |
| 710 | Malicious, mischievous false call, other | No |
| 711 | Municipal alarm system, malicious false alarm | No |
| 712 | Direct tie to FD, malicious/false alarm | No |
| 713 | Telephone, malicious false alarm | No |
| 714 | Central station, malicious false alarm | No |
| 715 | Local alarm system, malicious false alarm | No |
| 721 | Bomb scare - no bomb | No |
| 730 | System malfunction | No |
| 731 | Sprinkler activation due to malfunction | No |
| 732 | Extinguishing system activation due to malfunction | No |
| 733 | Smoke detector activation due to malfunction | No |
| 734 | Heat detector activation due to malfunction | No |
| 735 | Alarm system sounded due to malfunction | No |
| 736 | CO detector activation due to malfunction | No |
| 740 | Unintentional transmission of alarm, other | No |
| 741 | Sprinkler activation, no fire - unintentional | No |
| 743 | Smoke detector activation, no fire - unintentional | No |
| 744 | Detector activation, no fire - unintentional | No |
| 745 | Alarm system sounded, no fire - unintentional | No |
| 746 | Carbon monoxide detector activation, no CO | No |
| 813 | Wind storm, tornado/hurricane assessment | No |
| 814 | Lightning strike (no fire) | No |
| 900 | Special type of incident, other, Dumpster fire | No |
| 911 | Citizen complaint | No |

Appendix B
Fixed Property Use Codes

| Fixed Property Use | Description | Category Assigned |
|---------------------------|--|--------------------------|
| 000 | FIXED PROP USE UNDETERMINED | NON-SPECIFIC |
| 100 | UNKNOWN OTHER | NON-SPECIFIC |
| 110 | FIXED USE RECREATION, OTHER | COMMERCIAL |
| 112 | BILLIARD CENTER | COMMERCIAL |
| 114 | ICE RINK | COMMERCIAL |
| 115 | ROLLER RINK | COMMERCIAL |
| 116 | SWIMMING FACILITY | COMMERCIAL |
| 120 | VARIABLE USE AMUSEMENT/RECREATION | COMMERCIAL |
| 121 | BALLROOM,GYMNASIUM | COMMERCIAL |
| 122 | EXHIBITION HALL | COMMERCIAL |
| 123 | ARENA/STADIUM | COMMERCIAL |
| 124 | PLAYGROUND | COMMERCIAL |
| 129 | AMUSEMENT CENTER INDOOR/OUTDOOR | COMMERCIAL |
| 130 | PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR | INSTITUTIONAL |
| 131 | CHURCH/CHAPEL | INSTITUTIONAL |
| 140 | CLUBS, OTHER | COMMERCIAL |
| 141 | ATHLETIC CLUB/YMCA | INSTITUTIONAL |
| 142 | CLUB HOUSE | COMMERCIAL |
| 150 | PUBLIC, GOVT, OTHER | INSTITUTIONAL |
| 151 | LIBRARY | INSTITUTIONAL |
| 152 | MUSEUM, ART GALLERY | INSTITUTIONAL |
| 160 | EATING/DRINKING PLACES | COMMERCIAL |
| 161 | RESTAURANT | COMMERCIAL |
| 162 | NIGHTCLUB | 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 |
| 185 | RADIO, TV STUDIO | 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 |
| 255 | DAY CARE-IN RESIDENCE-LICENSED | COMMERCIAL |
| 256 | DAY CARE-IN RESIDENCE-UNLICENSED | COMMERCIAL |
| 300 | HEALTHCARE/DETENTION OTHER | INSTITUTIONAL |
| 311 | CARE OF THE AGED/NURSING STAFF | INSTITUTIONAL |
| 321 | MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY | INSTITUTIONAL |

Appendix B
Fixed Property Use Codes

| Fixed Property Use | Description | Category Assigned |
|---------------------------|--|--------------------------|
| 322 | ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER | INSTITUTIONAL |
| 331 | HOSPITAL-MEDICAL/PSYCHIATRIC | INSTITUTIONAL |
| 332 | HOSPICES | INSTITUTIONAL |
| 340 | CLINICS, OTHER | INSTITUTIONAL |
| 341 | CLINIC, CLINIC-TYPE INFIRMARY | INSTITUTIONAL |
| 342 | DOCTOR/DENTIST/SURGEONS OFFICE | COMMERCIAL |
| 343 | HEMODIALYSIS UNIT | INSTITUTIONAL |
| 361 | JAIL/PRISON - NOT JUVENILE | INSTITUTIONAL |
| 365 | POLICE STATION | INSTITUTIONAL |
| 400 | RESIDENTIAL OTHER | RESIDENTIAL |
| 419 | ONE- AND TWO-FAMILY DWELLING | RESIDENTIAL |
| 429 | MULTI-FAMILY DWELLINGS | RESIDENTIAL |
| 439 | ROOMING, BOARDING, RESIDENTIAL HOTELS | RESIDENTIAL |
| 449 | HOTELS, MOTELS, INNS, LODGES | COMMERCIAL |
| 459 | RESIDENTIAL BOARD AND CARE | INSTITUTIONAL |
| 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 |
| 600 | BASIC INDUSTRY, UTILITY, DEFENSE OTHER | INDUSTRIAL/WAREHOUSE |
| 610 | ENERGY PRODUCTION, OTHER | INDUSTRIAL/WAREHOUSE |
| 615 | ELECTRIC GENERATING PLANT | INDUSTRIAL/WAREHOUSE |
| 629 | LABORATORIES | INDUSTRIAL/WAREHOUSE |
| 631 | NATIONAL DEFENSE SITE/MILITARY SITE | INSTITUTIONAL |
| 635 | COMPUTER, DATA PROCESSING CNTR | INDUSTRIAL/WAREHOUSE |
| 639 | COMMUNICATIONS CENTER | INDUSTRIAL/WAREHOUSE |
| 640 | UTILITY, ENERGY DISTRIBUTION CNTR OTHER | INDUSTRIAL/WAREHOUSE |
| 642 | ELECTRIC TRANSMISSION DISTIB. SYSTEM | INDUSTRIAL/WAREHOUSE |
| 644 | GAS DISTRIBUTION SYSTEM, PIPELINE | INDUSTRIAL/WAREHOUSE |
| 647 | WATER UTILITY | INDUSTRIAL/WAREHOUSE |

Appendix B
Fixed Property Use Codes

| Fixed Property Use | Description | Category Assigned |
|---------------------------|------------------------------------|--------------------------|
| 700 | MANUFACTURING PROPERTY, PROCESSING | INDUSTRIAL/WAREHOUSE |
| 800 | STORAGE PROPERTY OTHER | INDUSTRIAL/WAREHOUSE |
| 807 | OUTSIDE MATERIAL STORAGE AREA | NON-SPECIFIC |
| 808 | SHED | NON-SPECIFIC |
| 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 |
| 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 | VACANT |
| 936 | VACANT LOT | VACANT |
| 938 | GRADED AND CARED FOR PLOTS OF LAND | AGRICULTURAL |
| 940 | WATER AREAS, OTHER | NON-SPECIFIC |
| 946 | LAKE/RIVER/STREAM | 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 |
| 972 | AIRCRAFT RUNWAY | COMMERCIAL |
| 981 | CONSTRUCTION SITE | NON-SPECIFIC |
| 983 | PIPELINE, POWER LINE RIGHT OF WAY | NON-SPECIFIC |
| 984 | INDUSTRIAL PLANT YARD | INDUSTRIAL/WAREHOUSE |
| MH | MOBILE HOME | MOBILE HOME |
| NNN | NONE | NON-SPECIFIC |
| UUU | UNDETERMINED | NON-SPECIFIC |

Appendix C**Broward County****Property Use (DOR) Codes and Descriptions****00-09 Residential**

| | |
|------|--|
| 00 | Vacant residential |
| 01 | Single family |
| 01 * | Single family townhomes/patio homes/zero lot lines |
| 02 | Mobile homes |
| 03 | Multi-family – 10 units or more |
| 04 | Condominium |
| 05 | Cooperatives |
| 06 | Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification) |
| 07 | Miscellaneous residential (migrant camp, boarding homes, etc.) |
| 08 | Multi-family – less than 10 units |
| 09 | Residential common elements/areas |

10-39 Commercial

| | |
|----|---|
| 10 | Vacant commercial |
| 11 | Stores, 1-story |
| 12 | Mixed use – store and office or store and residential or residential combination |
| 13 | Department stores |
| 14 | Supermarkets |
| 15 | Regional shopping centers |
| 16 | Community shopping centers |
| 17 | Office buildings, non-professional services buildings, one-story |
| 18 | Office buildings, non-professional services buildings, multi-story |
| 19 | Professional services building |
| 20 | Airports (private or commercial), bus terminals, marine terminals, piers, marinas |
| 21 | Restaurants, cafeterias |
| 22 | Drive-in restaurants |
| 23 | Financial institutions (banks, savings & loan companies, mortgage companies, credit services) |
| 24 | Insurance company offices |
| 25 | Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats |
| 26 | Service stations |
| 27 | Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction vehicle sales |
| 28 | Parking lots (commercial or patron), mobile home parks |
| 29 | Wholesale outlets, produce houses, manufacturing outlets |
| 30 | Florist, greenhouses |
| 31 | Drive-in theatres, open stadiums |
| 32 | Enclosed theatres, enclosed auditoriums |

Appendix C**Broward County****Property Use (DOR) Codes and Descriptions****00-09 Residential (Cont'd)**

| | |
|----|--|
| | |
| 33 | Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses |
| 34 | Bowling alleys, skating rinks, pool halls, enclosed arenas |
| 35 | Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned) |
| 36 | Camps |
| 37 | Race tracks, horse, auto or dog |
| 38 | Golf courses, driving ranges |
| 39 | Hotels, motels |

40-49 Industrial

| | |
|----|--|
| 40 | Vacant industrial |
| 41 | Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants |
| 42 | Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants |
| 43 | Lumber yards, sawmills, planning mills |
| 44 | Packing plants, fruit & vegetable packing plants, meat packing plants |
| 45 | Canneries, fruit & vegetable, bottlers & brewers, distillers, wineries |
| 46 | Other food processing, candy factories, bakeries, potato chip factories |
| 47 | Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock & gravel plants |
| 48 | Warehousing, distribution terminals, trucking terminals, van & storage warehousing |
| 49 | Open storage, new & used bldg supplies, junk yards, auto wrecking, fuel storage, equipment & materials storage |

50-69 Agricultural

| | |
|----|--|
| 50 | Improved agricultural |
| 51 | Cropland soil capability class I |
| 52 | Cropland soil capability class II |
| 53 | Cropland soil capability class III |
| 54 | Timberland – site index 90 & above |
| 55 | Timberland – site index 80-89 |
| 56 | Timberland – site index 70-79 |
| 57 | Timberland – site index 60-69 |
| 58 | Timberland – site index 50-59 |
| 59 | Timberland not classified by site index to pines |
| 60 | Grazing land soil capability class I |
| 61 | Grazing land soil capability class II |
| 62 | Grazing land soil capability class III |
| 63 | Grazing land soil capability class IV |
| 64 | Grazing land soil capability class V |
| 65 | Grazing land soil capability class VI |

Appendix C

Broward County

Property Use (DOR) Codes and Descriptions

50-69 Agricultural (Cont'd)

| | |
|----|---|
| 66 | Orchard groves, citrus, etc |
| 67 | Poultry, bees, tropical fish, rabbits, etc. |
| 68 | Dairies, feed lots |
| 69 | Ornamentals, miscellaneous agriculture |

70-79 Institutional

| | |
|----|---|
| 70 | Vacant institutional |
| 71 | Churches |
| 72 | Private schools and colleges |
| 73 | Privately owned hospitals |
| 74 | Homes for the aged |
| 75 | Orphanages, other non-profit or charitable services |
| 76 | Mortuaries, cemeteries, crematoriums |
| 77 | Clubs, lodges, union halls |
| 78 | Sanitariums, convalescent & rest homes |
| 79 | Cultural organizations, facilities |

80-89 Government

| | |
|----|--|
| 80 | Vacant governmental |
| 81 | Military |
| 82 | Forests, parks, recreational areas |
| 83 | Public county schools – includes all property of board of public instruction |
| 84 | Colleges |
| 85 | Hospitals |
| 86 | Counties (other than public schools, colleges, hospitals) including non-municipal |
| 87 | State other than military, forests, parks, recreational areas, colleges, hospitals |
| 88 | Federal other than military, forests, parks, recreational areas, hospitals, colleges |
| 89 | Municipal other than parks, recreational areas, colleges, hospitals |

90-97 Miscellaneous

| | |
|----|---|
| 90 | Leasehold interests (government owned property leased by a non-governmental lessee) |
| 91 | Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication |
| 92 | Mining lands, petroleum lands, or gas lands |
| 93 | Subsurface rights |
| 94 | Right-of-way, streets, roads, irrigation channel, ditch, etc. |
| 95 | Rivers & lakes, submerged lands |

Appendix C**Broward County****Property Use (DOR) Codes and Descriptions****90-97 Miscellaneous (Cont'd)**

| | |
|----|--|
| 96 | Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps |
| 97 | Outdoor recreational or park land subject to classified use assessment |

Centrally Assessed

| | |
|----|--------------------|
| 98 | Centrally assessed |
|----|--------------------|

Non-Agricultural Acreage

| | |
|----|--------------------------------|
| 99 | Acreage not zoned agricultural |
|----|--------------------------------|

Appendix D
BCPA - BUILDING USE CODES

| <u>BLDG CODE</u> | <u>DESCRIPTION</u> | <u>DOR CODE</u> |
|--|--|------------------------|
| <u>RESIDENTIAL:</u> | | |
| 001 | Single Family Residence | 01 |
| 002 | Misc. values on separate folios (pools, slabs, utility, garage, fence, paving) | 01 |
| 003 | Residential on Farm | 01 |
| 099 | Combination Uses | 01 |
| <u>COMMERCIAL - MULTI FAMILY (1 SERIES)</u> | | |
| 100 | Apartments | 08 |
| 101 | Apartments w/Residence | 12 |
| 101 | Apartment or Residence w/Store | 12 |
| 101 | Apartment or Residence w/Office | 12 |
| 102 | House and 2 Units | 08 |
| 102 | House and 3+ Units | 08 |
| 102 | House with Guest House | 08 |
| 103 | Motels | 39 |
| 104 | Hotels Combines w/Stores/Offices | 39 |
| 105 | Co-Op Apartments | |
| 106 | Trailer Parks | |
| 107 | Trailers on individually owned land | |
| 108 | Group Bldgs (Farm labor quarters, daries, etc.) | |
| 109 | Misc value on Separate folio (Pool, cabanas, rec. bldg, tennis courts, etc.) | 03 |
| 199 | Combination Uses | 08 |
| <u>COMMERCIAL - RETAIL CONSUMER SERVICES (2 SERIES)</u> | | |
| 200 | Row Stores - 2 or more units | 11 |
| 201 | Shopping Centers Regional | 15 |
| 202 | Department Stores | 13 |
| 203 | Restaurants | 22 |
| 204 | Bars | 33 |
| 205 | Sales Display Rooms | 29 |
| 206 | Low Cost Store | 11 |
| 206 | Single Bldg. (Misc Types not included in other codes) | 11 |
| 207 | Food Stores (Chain or Large Private) | 14 |
| 208 | Lumber Yards | 43 |
| 209 | Store + Office (1-2 Stories) | 12 |
| 210 | | |
| 211 | Shopping Centers Community | 16 |
| 212 | Shopping Centers Neighborhood | 11 |
| 213 | Restaurants (Franchise) | 22 |
| 299 | Combination Uses | 12 |

Appendix D
BCPA - BUILDING USE CODES

| <u>BLDG CODE</u> | <u>DESCRIPTION</u> | <u>DOR CODE</u> |
|------------------|--------------------|-----------------|
|------------------|--------------------|-----------------|

COMMERCIAL RETAIL CONSUMER SERVICES (3 SERIES)

| | | |
|-----|---|-------|
| 300 | Office Bldg. Hi-Rise (5 + Stories) | 18 |
| 300 | Office Bldg. w/whse | 18/48 |
| 301 | Banks | 23 |
| 302 | Medical (Dr. or Dentist Office or a small hospital or clinic) | 19 |
| 303 | Veterinarian Office (or small animal hospital, Clinic, or kennel) | 19 |
| 304 | Post Office - Non Exempt | 18 |
| 305 | Funeral Homes | 76 |
| 310 | | |
| 399 | Combinational Uses | 17 |

COMMERCIAL - TRANSPORTATION - AUTOMOTIVE & AIR (4 SERIES)

| | | |
|-----|--|----|
| 400 | Service Stations | 26 |
| 401 | Car Agency (New or Used) | 27 |
| 402 | Garages (Repair, or Car Wash, Etc.) | 27 |
| 403 | Parking Garages | 28 |
| 404 | Bus Terminals | 27 |
| 405 | Parking Lots (All paving except for residence on separate folio) | 28 |
| 406 | Airports - Private | 20 |
| 407 | Marinas (Boats, storage, sales, yards, etc.) | 20 |
| 408 | Tire Stores (New or Re-Caps) | 27 |
| 409 | Gasoline Storage | 49 |
| 499 | Combinational Uses | 27 |

COMMERCIAL - WAREHOUSE & FACTORIES (5 SERIES)

| | | |
|-----|--|----|
| 500 | Warehouse (Any type of storage bldg. Large or Small) | 48 |
| 501 | Packing House (Veg. or Citrus) | 44 |
| 502 | Factories or Mfg. Plants, Shops, Etc. w/NO RETAIL | 41 |
| 503 | Misc. Value on separate folio. (i.e. Fence slab, but not paving) | 48 |
| 504 | Processing Plant - Dairy, Citrus, Veg. | 45 |
| 599 | Combinational Uses | 41 |

COMMERCIAL - AMUSMENTS OR RECREATION (6 SERIES)

| | | |
|-----|---|----|
| 600 | Bowling Lanes, Skating | 34 |
| 601 | Theaters, including drive in's | 32 |
| 602 | Racing - Horses, harness, dogs, Ja Alai, etc. | 37 |
| 603 | Golf Courses & Miniature | 38 |
| 604 | Clubs, Non exempt (Large, yacht, night clubs, etc) | 33 |
| 605 | Clubs - Exempt | 77 |
| 606 | Clubs & Lodges (Civic, Youth, Community, Recreational, etc) | 77 |
| 607 | Fishing Piers | 35 |
| 608 | Amusement Parks | 35 |
| 609 | | 87 |
| 699 | Combinational Uses | 34 |

Appendix D
BCPA - BUILDING USE CODES

| <u>BLDG CODE</u> | <u>DESCRIPTION</u> | <u>DOR CODE</u> |
|--|---|------------------------|
| <u>INSTITUTIONAL (7 SERIES)</u> | | |
| 700 | Municipal | 89 |
| 701 | County or State other than BPI | 86 |
| 702 | BPI School Board | 83 |
| 704 | Medical (Private Hospitals, Nursing, or Convalescent Homes) | 73 |
| 705 | Cemeteries (Private, Crematories, Mausoleums) | 76 |
| 706 | Schools (Private and Day Nurseries) | 72 |
| 707 | Religious | 71 |
| 708 | Marinas | 82 |
| 709 | Ft. Lauderdale International Airport | |
| 710 | Port Everglades | 86 |
| 711 | Flood Control District | 87 |
| 712 | Seminole Indian Reservation | |
| 713 | Turnpike Authority | 87 |
| 714 | F.I.N.D. | |
| 715 | R.R. Property (See: 802) | |
| 716 | Cemeteries (City Owned) | |
| 717 | ACLF | 74 |
| 718 | | 36 |
| 799 | Combinational Uses | 86 |
| <u>UTILITIES - PRIVATE (8 SERIES)</u> | | |
| 800 | Power Companies | 91 |
| 801 | Telephone Companies | 91 |
| 802 | Railroad Comptroller | 98 |
| 803 | Water and Sewer Plants | 91 |
| 804 | Airports (See 406 or 709) | 86 |
| 805 | Radio Stations | 91 |
| 806 | Gas Companies | 93 |
| 899 | Combinational Uses | 91 |
| <u>AGRICULTURE (9 SERIES)</u> | | |
| 900 | Groves | |
| 901 | Sod | |
| 902 | Agriculture | 68 |
| 903 | Small Buildings Not included in other codes | 68 |
| 999 | Combinational Uses | 68 |

Appendix D
BCPA - BUILDING USE CODES

BLDG CODE

DESCRIPTION

DOR CODE

EXTRA FEATURES

| | |
|------------|--------|
| Name | Code |
| Concrete | CONC |
| Conc Chatt | CHAT |
| Terrazzo | TERRZ |
| Brick | BRICK |
| Stone | STONE |
| Tile | TILE |
| Wood | WOODDK |
| Bomanite | BOMA |
| Pavers | PAVERS |
| Asphalt | ASPPAV |

APPENDIX E

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

APPENDIX E

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

SECTION A-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS.

The estimated Fire Protection Assessed Cost to be assessed for the Fiscal Year beginning October 1, 2020, is \$22,000,000.

SECTION A-2. ESTIMATED FIRE PROTECTION ASSESSMENTS.

(A) The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2020, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

| RESIDENTIAL PROPERTY USE CATEGORIES | Rate Per Dwelling Unit | | | |
|---|---|------------|--------------------------|---------------|
| Residential | \$398.23 | | | |
| Mobile Homes | \$296.26 | | | |
| NON-RESIDENTIAL PROPERTY USE CATEGORIES | Building Classification (per square foot) | Commercial | Industrial/ Warehouse | Institutional |
| | | \$0.7457 | \$0.1191 | \$0.6194 |

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

(C) Any shortfall in the expected Fire Protection proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from

the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

APPENDIX F

PARCEL APPORTIONMENT METHODOLOGY

APPENDIX F

PARCEL APPORTIONMENT METHODOLOGY

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

SECTION B-1. RESIDENTIAL PROPERTY. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to the residential Property Use Category by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the residential Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION B-2. NON-RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Building of Non-Residential Property shall be computed as follows:

(A) Respectively, multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire protection budget to be respectively funded from Fire Protection Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building of Non-Residential Property into the appropriate non-residential Property Use Category for that Building.

(C) For each non-residential Property Use Category, add the Building square footage of all the Buildings in each non-residential Property Use Category. All Buildings with a number of square feet exceeding 100,000 will be included within the calculation at

100,000 square feet. This sum reflects an aggregate square footage area for each non-residential Property Use Category to be used by the City in the computation of Fire Protection Assessments.

(D) Divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the square foot allocations for each non-residential Property Use Category described in subsection (C) of this Section. The resulting quotient expresses a dollar amount per square foot of improved area ("the square foot rate") to be used in computing Fire Protection Assessments on each of the respective non-residential Property Use Categories.

(E) For each of the non-residential Property Use Categories, multiply the applicable square foot rate calculated under subsection (D) of this Section by the number of square feet, up to 100,000 square feet, for each Building in the non-residential Property Use Categories. The resulting products for each Building expresses the amount of Fire Protection Assessments to be imposed on each Building of Non-Residential Property.

SECTION B-3. MOBILE HOME PARK PROPERTY. The Fire Protection Assessment for each Tax Parcel of Mobile Home Park property shall be computed by multiplying the Demand Percentage attributable to the Mobile Home Park Property Use Category by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the Mobile Home Park Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION B-4. MIXED USE PROPERTY. The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Protection Assessments computed for each Property Use Category.

APPENDIX G

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2020

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

Notice is hereby given that the City Commission of the City of Miramar will conduct a public hearing to consider the reimposition of annual fire protection special assessments for the provision of fire protection services within the municipal boundaries of the City of Miramar for the Fiscal Year beginning October 1, 2020.

The hearing will be held at 6:00 p.m. on September 15, 2020, in the Commission Chambers of City Hall, 2300 Civic Center Place, Miramar, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (954)602-3012, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedules.

**FIRE PROTECTION ASSESSMENTS
FISCAL YEAR 2020-2021**

| RESIDENTIAL PROPERTY USE CATEGORIES | Rate Per Dwelling Unit | | | |
|--|--|-------------------|----------------------------------|----------------------|
| Residential | \$398.23 | | | |
| Mobile Homes | \$296.26 | | | |
| NON-RESIDENTIAL PROPERTY USE CATEGORIES | Building Classification (per square foot) | Commercial | Industrial/ Warehouse | Institutional |
| | | \$0.7457 | \$0.1191 | \$0.6194 |

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments and the preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 2300 Civic Center Place, Miramar, Florida.

The fire protection service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City's Budget Office at (954) 602-3078, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

[INSERT MAP OF THE CITY OF MIRAMAR]

**CITY COMMISSION
CITY OF MIRAMAR, FLORIDA**

APPENDIX H

FORM OF NOTICE TO BE MAILED

APPENDIX H

FORM OF NOTICE TO BE MAILED

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

City of Miramar
2300 Civic Center Place
Miramar, Florida 33025

Owner Name
Address
City, State Zip

CITY OF MIRAMAR, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE PROTECTION
NON-AD VALOREM ASSESSMENTS

NOTICE DATED: AUGUST 24, 2020

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Miramar that an annual assessment for fire protection services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2020 - September 30, 2021. The use of an annual special assessment to fund fire protection services benefiting improved property located within the City of Miramar in the past has proven to be fair, efficient and effective. The total annual fire protection assessment revenue to be collected within the City of Miramar is estimated to be \$22,000,000. The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

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

The type of billing units on the above parcel is _____.

The annual fire protection assessment for the above parcel is \$_____.

The maximum annual fire protection assessment for the above parcel for Fiscal Year 2020-2021 and future fiscal years is \$_____.

A public hearing will be held at 6:00 p.m. on September 15, 2020, in the City Commission Chambers, City Hall, 2300 Civic Center Place, Miramar, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected

property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Clerk's Office at (954)602-3012, at least two days prior to the date of the hearing.

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

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments, and the preliminary assessment roll for the upcoming Fiscal Year are available for inspection at the City Manager's office, located at City Hall, 2300 Civic Center Place, Miramar, Florida.

Both the fire protection service non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection service assessment, please contact the City's Budget Office at (954) 602-3078, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

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

City of Miramar, Florida

Fire Assessment Memorandum

JUNE 2018

Presented by:

Government Services Group, Inc.
1500 Mahan Drive, Suite 250
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(850) 681-3717
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Table of Contents

FIRE ASSESSMENT MEMORANDUM.....1

SERVICE DESCRIPTION AND ASSESSABLE COST CALCULATIONS3

DETERMINATION OF FIRE SERVICES DEMAND15

COMPUTATION OF FIRE ASSESSMENTS17

List of Tables

| | |
|---|----|
| Table 1 — Current (FY 2017-18) Assessment Rates | 1 |
| Table 2 — Fire Department Building/Facility Inventory | 3 |
| Table 3 — Miramar Fire Rescue Department Organizational Chart 2017..... | 4 |
| Table 4 — Fire Department Apparatus Minimum Staffing Requirements..... | 4 |
| Table 5 — Fire Department Apparatus Fire Flow..... | 5 |
| Table 6 — Fire Department Minimum Response Protocol | 6 |
| Table 7 — Fire Rescue Assessable Expenditures (FY 2017-18) | 9 |
| Table 8 — Five Year Fire Rescue Assessable Cost Calculations (FY 2018-19 through FY 2022-23)..... | 11 |
| Table 9 — Fire Calls by Category (Calendar Years 2015, 2016 and 2017)..... | 16 |
| Table 10 — Cost Apportionment (5-Year Average Assessable Budget (FY 2018-19 through FY 2022-23).... | 18 |
| Table 11— Parcel Apportionment within Property Use Categories | 18 |
| Table 12 — Parcel Apportionment Residential Property Use Category..... | 19 |
| Table 13 — Parcel Apportionment Non-Residential Property Use Category..... | 19 |
| Table 14 — FY 2018-19 Preliminary Fire Assessment Rates (100% Assessable Costs) | 20 |
| Table 15 — FY 2018-19 Preliminary Fire Assessment Rates (99% of Assessable Costs) | 20 |
| Table 16 — FY 2018-19 Preliminary Fire Assessment Rates (97.5% of Assessable Costs) | 20 |
| Table 17 — Exempt Properties | 21 |

Appendices

Appendix A — Situation Found Codes & Descriptions

Appendix B — Fixed Property Use Codes & Descriptions

Appendix C — Broward County Property Use (DOR) Codes and Descriptions

Appendix D — Broward County Property Appraiser's Building Improvement Codes and Descriptions

Fire Assessment Memorandum

INTRODUCTION

The City of Miramar (City) engaged Government Services Group, Inc. (GSG) through an RFP process (RFP # 18-10-04) in February 2018 to assist the City in the update of the City's existing fire assessment program for Fiscal Year 2018-19 (Fire Assessment Project). GSG has subcontracted with the law firm of Nabors, Giblin & Nickerson, P.A. to provide legal guidance on this project to the City. This update is to (1) assist the City with updating the City's fire rescue assessment program for Fiscal Year 2018-19 and (2) ensure continued legal defensibility related to recent legislation and case law decisions.

GSG specializes in government finance and taxation issues, in 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 law firm of Nabors, Giblin & Nickerson, P.A., has extensive experience in the representation of local governments as general counsel and specifically in the area of fire special assessments. It has been involved in preparing and adoption of local legislation on fire special assessments and review of issues relating to developing and implementing valid special assessment programs.

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

The City currently imposes fire assessments within its incorporated area based on a prior study conducted by GSG in 2004 and updated in July 2007, March 2012, and June 2014. Table 1 illustrates the fire assessment rates imposed for Fiscal Year 2017-18. These assessment rates generated approximately \$20.9 million in revenues for Fiscal Year 2017-18.

Table 1
Current (FY 2017-18) Assessment Rates

| Residential Property Use Categories | Rate Per Dwelling Unit |
|--|---|
| Residential | \$372.84 |
| Mobile Home | \$241.56 |
| Non-Residential Property Use Categories | Rate Per Square Foot (capped at 100,000 sq. ft.) |
| Commercial | \$0.8243 |
| Industrial/Warehouse | \$0.1554 |
| Institutional | \$0.8810 |

Source: City of Miramar

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.

Service Description and Assessable Cost Calculations

SERVICE DESCRIPTION

The services provided by the Miramar Fire Department include fire suppression, fire prevention, building inspections and plan review, fire investigations, public fire safety education, disaster management, rescue, dive rescue, advanced life support with transport, emergency medical services, hazardous materials initial response, and response to other emergencies as needed.

The Miramar Fire Department facilities inventory is comprised of five stations. Table 2 identifies the Fire Department's Building/Facility Inventory, as well as the corresponding physical location of the facility.

Table 2
Fire Department Building/Facility Inventory

| Station | Address |
|-------------|--|
| Station 19 | 6700 Miramar Parkway |
| Station 70 | 9001 Miramar Parkway |
| Station 84 | 14801 SW 27 th Street (includes administrative offices) |
| Station 100 | 2800 SW 184 th Avenue |
| Station 107 | 11811 Miramar Parkway |

Source: City of Miramar

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

The City has entered into a consolidated mutual aid agreement with the surrounding Broward County cities for mutual assistance on emergency scenes. There is no monetary compensation for this agreement.

The City has entered into an agreement with the Sheriff of Broward County to provide for cooperative participation in a regional public safety communication system. Compensation is provided pursuant to Section 318.21(9), Florida Statutes (2017), requiring \$12.50 from each moving traffic violation be used by the City to fund the City's participation in the intergovernmental radio communications program.

Tables 3 through 6 outline the Fire Department's current service operations and service components. Table 3 outlines the Fire Department's organizational structure. Table 4 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

Table 5 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 6 details the Fire Department's response protocol.

Table 3
Miramar Fire Rescue Department Organizational Chart 2017

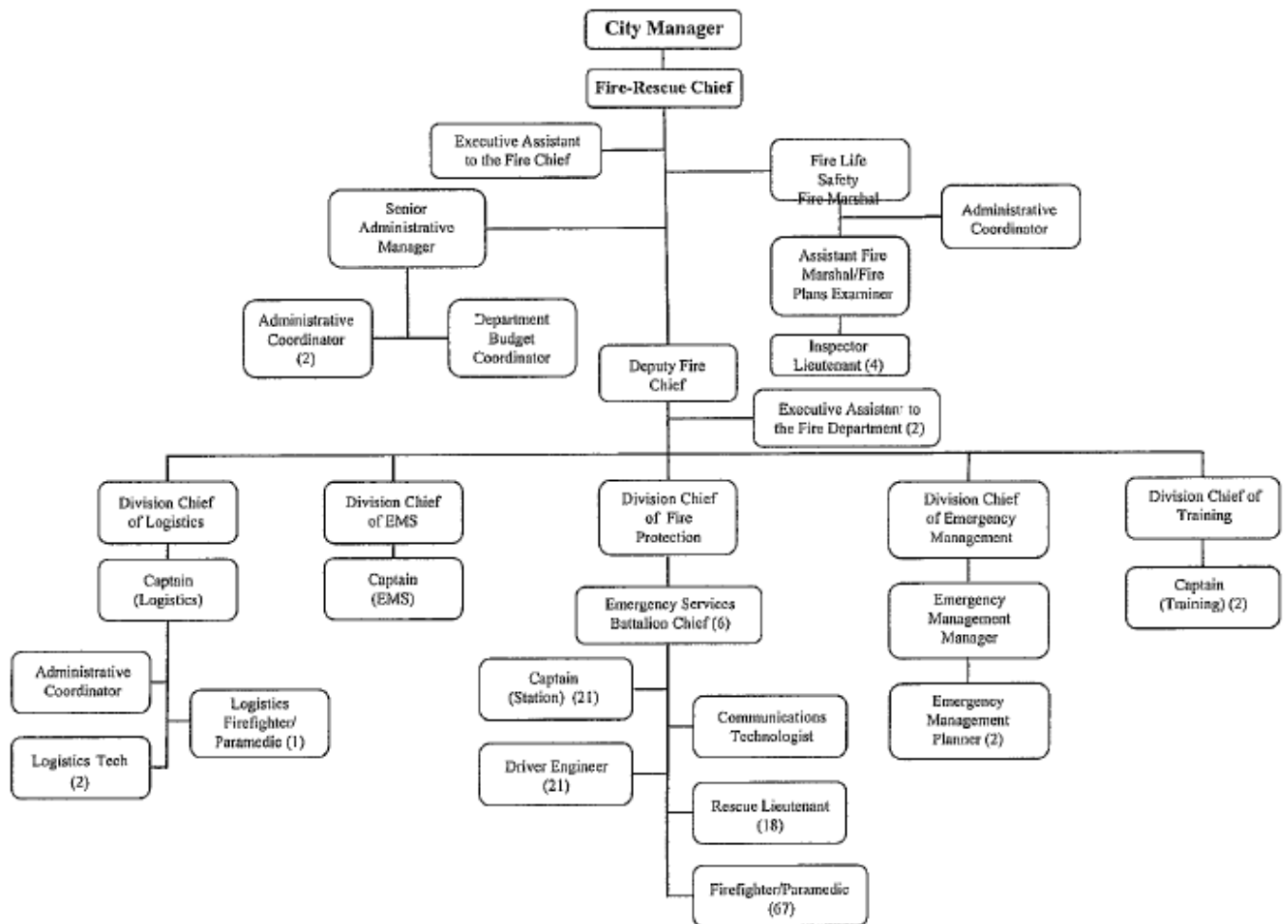


Table 4
Fire Department Apparatus Normal Staffing Requirements

| Apparatus | Normal Staffing |
|--------------|-----------------|
| Engine | 3 |
| Rescue | 3 |
| Quint Ladder | 3 |

Source: City of Miramar

Table 5
Fire Department Apparatus Fire Flow

| Station | Apparatus | Fire Flow (GPM) |
|--------------------|-------------------|-----------------|
| Station 19 | Engine | 1500 gpm |
| | Rescue | |
| Station 70 | Quint | 1500 gpm |
| | Rescue | |
| | Battalion Vehicle | |
| Station 84 | Quint | 1500 gpm |
| | Rescue | |
| Station 100 | Engine | 1500 gpm |
| | Rescue | |
| Station 107 | Engine | 1500 gpm |
| | Rescue | |
| | Battalion Vehicle | |

Source: City of Miramar

The current pumping capacity is defined as the combined amount of water that all personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). Based on the primary apparatus detailed in Table 5 and the available personnel, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire.

Table 6
Fire Department Minimum Response Protocol

| MMFR | | | INCIDENT RESPONSE | | | | | | | 2/9/15 |
|-----------------------------|----------------|---------------|-------------------|--------|-----------|--------|-------|-----|--------|--------|
| Type | CAD/MDT Signal | Response Type | Engine | Rescue | Battalion | Ladder | Quint | TRT | Hazmat | AR85 |
| Hit & Run w/Injuries | S3I | 4I | 1 | 1 | | | | | | |
| Accident | S4 | 4I | 1 | 1 | | | | | | |
| Accident Delayed | S4I | | | | | | | | | |
| Accident w/Injuries | S4I | 4I | 1 | 1 | | | | | | |
| Accident High Hazard | S4H | 4H | 2 | 1 | | | | | | |
| Accident Entrapment/Roll | S4E | 4H (Air) | 2 | 1 | 1 | | | | | 1 |
| Dead Person | S7 | M | | 1 | | | | | | |
| Child Abuse | S16IJ | M | | 1 | | | | | | |
| Mentally Ill Person | S20 | M | | 1 | | | | | | |
| Boat - Marine Fire | S25BF | 4R | 1 | 1 | 1 | | | | | |
| Commercial Structure Fire | S25CF | BX | 3 | 2 | 2 | | 1 | | | |
| Electrical / Utility Hazard | S25EH | 1E | 1 | | | | | | | |
| Elevator Rescue | S25EV | 1E | 1 | | | | | | | |
| Haz-Mat Incident | S25HM | 4H | 2 | 1 | 1 | | | | | |
| Heavy Rescue | S25HR | 2E | 2 | 2 | 1 | | 1 | | | |
| Other Type - Fire | S25OT | 1E | 1 | | | | | | | |
| Residential Fire | S25RS | FS | 3 | 1 | 1 | | 1 | | | |

| MMFR | | | INCIDENT RESPONSE | | | | | | | 2/9/15 |
|------------------------|----------------|---------------|-------------------|--------|-----------|--------|-------|-----|--------|--------|
| Type | CAD/MDT Signal | Response Type | Engine | Rescue | Battalion | Ladder | Quint | TRT | Hazmat | AR85 |
| Smoke Investigation | S25SI | 1E | 1 | | | | | | | |
| Vehicle Fire | S25VF | 4I | 2 | | | | | | | |
| Drowning | S26 | DE | 1 | 1 | | | | | | |
| Assault w/Injuries | S31IJ | M | | 1 | | | | | | |
| Suicide Attempt | S32 | M | | 1 | | | | | | |
| Suicide Threat | S32T | | | | | | | | | |
| Shooting | S33 | 4I | 1 | 1 | | | | | | |
| Stabbing | S34 | 4I | 1 | 1 | | | | | | |
| Sexual Assault (Rape) | S35IJ | M | | 1 | | | | | | |
| Fight | S36IJ | M | | 1 | | | | | | |
| Juvenile | S37IJ | M | | 1 | | | | | | |
| Domestic | S38IJ | M | | 1 | | | | | | |
| Robbery | S41IJ | M | | 1 | | | | | | |
| Child Molestation | S42 | M | | 1 | | | | | | |
| Boat - Marine Accident | S44 | E2 | 1 | 1 | 1 | | | | | |
| Aircraft Alert 1 | S451 | A1 | 1 | 1 | 1 | | | | | |
| Aircraft Alert 2 | S452 | A2 | 2 | 2 | 1 | | | | | |
| Aircraft Alert 3 | S453 | A3 | 3 | 2 | 2 | | 1 | | | |
| Bomb Threat | S46 | 4R | 1 | 1 | 1 | | | | | |
| Fire Alarm | S49F | FA | 2 | | | | | | | |
| Medical Alarm | S49M | M | | 1 | | | | | | |
| Explosion | S55 | FS | 2 | 2 | 1 | | 1 | | | |
| Abdominal pain | S67AP | M | | 1 | | | | | | |
| Allergic Reaction | S67AR | M | | 1 | | | | | | |
| Biological Hazards | S67BH | ME | 1 | 1 | 1 | | | | | |
| Burn | S67BU | M | | 1 | | | | | | |
| Choking | S67CK | M | | 1 | | | | | | |
| Chest Pain | S67CP | M | | 1 | | | | | | |
| Diabetic | S67DB | M | | 1 | | | | | | |
| Electrocution | S67EL | 4I | 1 | 1 | | | | | | |
| Heat/Cold Exposure | S67EX | M | | 1 | | | | | | |
| Fall (Without Injury) | S67F | | | | | | | | | |
| Fall Injury | S67FI | M | | 1 | | | | | | |
| Fall No Injury | 67F(NI) | M | | 1 | | | | | | |
| Heart Attack | S67HA | M | | 1 | | | | | | |
| Injury | S67IJ | M | | 1 | | | | | | |
| Obstetrical | S67OB | M | | 1 | | | | | | |
| Overdose | S67OD | M | | 1 | | | | | | |
| Passed Out | S67PO | M | | 1 | | | | | | |
| Stroke | S67ST | M | | 1 | | | | | | |
| Seizure | S67SZ | M | | 1 | | | | | | |
| Trouble Breathing | S67TB | M | | 1 | | | | | | |

| MMFR | | | INCIDENT RESPONSE | | | | | | | 2/9/15 |
|--------------------------|----------------|---------------|-------------------|--------|-----------|--------|-------|-----|--------|--------|
| Type | CAD/MDT Signal | Response Type | Engine | Rescue | Battalion | Ladder | Quint | TRT | Hazmat | AR85 |
| Unknown Medical | S67UM | M | | 1 | | | | | | |
| Service Call | S68 | 1E | 1 | | | | | | | |
| Animal Bite | S70AB | M | | 1 | | | | | | |
| Snake Bite | S71 | M | | 1 | | | | | | |
| Hemorrhage/Laceration | S67HM | M | | 1 | | | | | | |
| Sick Person | S67SP | M | | 1 | | | | | | |
| Intra Facility Transport | S67T | M | | 1 | | | | | | |

Source: Miramar Fire 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 Appeal in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeal concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property.

To address these concerns, GSG developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was upheld by the Fourth District Court of Appeal in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The projected Fiscal Year 2018-19 fire rescue line item assessable cost calculations were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the City’s fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. All costs directly related to fire such as “Life Safety” and “Bunker Gear” were totally allocated to fire. All costs directly related to emergency medical services were removed entirely.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. On average, under normal staffing, the City has 17 non-EMS personnel and 15 EMS personnel, for a total of 32 combat personnel. This normal staffing yields a 53.13% non-EMS Administrative Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line item expenditures for "Uniform Costs," "Electricity," and "Utilities" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (fire) calls and EMS calls. 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 three year period. City fire rescue incident data, as reported to the State Fire Marshal for the calendar years 2015, 2016, and 2017, were used to determine the demand for fire rescue services. For calendar years 2015, 2016, and 2017, the City had 9,967 non-EMS calls out of a total 32,011 fire rescue calls or a 31.14% operational fire factor. This ratio was applied to certain budget line items such as "Vehicle Fuel," and "Equipment Gas Oil & Lube."

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Years 2018-19 through 2022-23 are based on the following assumptions for the purpose of this Assessment Memorandum.

- The City provided the adopted FY 2017-18 Fire Rescue Department budget. The Fire Rescue Department budget is divided into seven major programs including Administrative Services, Logistics, Life Safety, Fire Protection, Fire-Rescue Training, Emergency Management, and Emergency Medical Services.
 - The expenses and revenues associated with Life Safety were allocated directly to fire.
 - The remaining expenses and revenues were allocated based on the factors described in the Development of Factors section.
- Revenues are shown as a reduction of the total projected expenditures, thereby reducing the total assessable costs. Revenues received from annual fire permits and fire inspection fees were allocated directly to fire. Revenues received from ambulance fees were directly allocated to EMS and removed. An administration factor was applied to all other revenues.
- To develop the five-year average budget, the same annual increases utilized by the City in developing their preliminary and adopted budgets was applied to each line item over the five-year period. For example, a 4.1% annual increase was applied to personnel expenditures; no increase was applied to contractual services; a 3% annual increase was applied to most of the operating expenditures; pension costs were increased by 7%; and health insurance costs were increased by 10%.
- The Capital Outlay expenditures are the actual costs for each year as provided in the City's adopted Capital Improvement Program for Fiscal Years 2018-2022 and provided by the City after applying the appropriate factor to each line item. For example, refurbishing/replacing engines was directly allocated to fire; station renovations was applied an administrative factor; and replacing rescue trucks was directly allocated to EMS and removed.

- 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” under “Miscellaneous Assessment Expenditures” is the reimbursement to the City for the cost of conducting the assessment study. These costs are reimbursable through the assessment program.
- The line item “Collection Costs (PA & TC)” under “Miscellaneous Assessment Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Property Appraiser and Tax Collector. 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, these costs are estimated at 2% of the total assessable costs.

Table 7 provides a calculation of the projected net assessable expenditures for Fiscal Year 2017-18 based on an application of the above factors to the Fiscal Year 2017-18 adopted budget as provided by the City.

Table 7
Fire Rescue Assessable Expenditures (FY 2017-18)

| | FY 2017-18 Adopted Budget | FY 2017-18 Fire Assessable Budget |
|--------------------------------|----------------------------------|--|
| Personnel Services | | |
| Employee Salaries | 15,731,800 | 8,852,268 |
| Salary Attrition | -415,000 | -234,551 |
| Lump Sum Payout - Accrued Time | 145,200 | 98,096 |
| Communication Stipend | 12,500 | 8,797 |
| Longevity | 26,300 | 16,176 |
| Overtime | 383,000 | 207,800 |
| Overtime-Special Event | 36,000 | 29,954 |
| Overtime-SWAT | 9,200 | 4,888 |
| Overtime-Holiday | 340,000 | 188,422 |
| Incentive Pay | 350,900 | 350,900 |
| Holiday Pay | 1,365,400 | 725,437 |
| FICA & MICA | 1,187,800 | 668,808 |
| Pension-General | 102,300 | 59,742 |
| Pension-Fire | 6,436,200 | 3,511,512 |
| Pension-Sr Management | 57,200 | 46,701 |
| Pension-401 | 32,500 | 20,689 |
| Pension-457 | 68,300 | 44,584 |
| Pmt in lieu of Insurance | 81,000 | 45,941 |
| Health Insurance - PPO | 505,300 | 292,557 |
| Health Insurance - HMO | 1,598,300 | 896,094 |
| Dental Insurance-PPO | 76,300 | 43,538 |
| Dental Insurance-HMO | 10,200 | 5,560 |
| Basic Life Insurance | 34,100 | 19,195 |
| Long-Term Disability Ins. | 22,400 | 12,604 |
| Worker's Comp | 419,700 | 235,688 |
| Sub-Total Personnel | 28,616,900 | 16,151,402 |
| Operating Expenses | | |
| Medical Director Fees | 37,400 | 0 |
| Existing Employee Screening | 4,000 | 2,125 |
| Prof Svc-Other | 24,000 | 24,000 |
| Contract Svc-Other | 10,000 | 10,000 |

| | FY 2017-18 Adopted Budget | FY 2017-18 Fire Assessable Budget |
|-----------------------------|---------------------------|-----------------------------------|
| Board up Services | 5,500 | 2,922 |
| EMS Billings & Collections | 65,000 | 0 |
| Software License & Maint | 166,400 | 128,515 |
| Arson Investigation | 500 | 500 |
| Travel & Training | 15,500 | 9,407 |
| Communication Services | 70,400 | 37,404 |
| Postage | 5,100 | 2,710 |
| Utilities | 41,800 | 22,208 |
| Electricity Svc | 111,700 | 59,346 |
| Gas-Propane | 20,500 | 10,892 |
| Lease-Buildings | 115,400 | 61,312 |
| Copy Machine Costs | 3,000 | 3,000 |
| Property & Liability Ins. | 416,100 | 236,213 |
| R&M Vehicles | 468,000 | 436,159 |
| Vehicle Rehab & Enhance | 6,000 | 3,188 |
| Vehicle Ancillary | 3,000 | 1,594 |
| R&M Buildings | 19,000 | 10,095 |
| R&M Machinery | 56,600 | 19,450 |
| R&M Radios | 32,500 | 21,673 |
| R&M Office Equipment | 500 | 266 |
| Printing & Binding | 4,760 | 3,448 |
| Safety Education | 1,500 | 797 |
| Explorer & Recruitment | 18,000 | 9,563 |
| Administrative Expense | 1,500 | 797 |
| License/Permit Fees | 6,200 | 3,575 |
| Employee Awards | 2,000 | 1,063 |
| MIS Internal Svc Chgs | 807,800 | 459,697 |
| Other Operating Expenses | 3,000 | 1,594 |
| Contingency | 15,000 | 7,970 |
| Office Supplies | 7,900 | 4,713 |
| Computer Operating Supplies | 19,100 | 12,913 |
| Vehicle Fuel-On-Site | 70,500 | 56,845 |
| Vehicle Fuel-Off-Site | 44,100 | 44,100 |
| Equip Gas Oil & Lube | 2,100 | 2,100 |
| Program Supplies | 5,000 | 5,000 |
| Uniform Costs | 77,075 | 43,340 |
| Bunker Gear | 78,200 | 78,200 |
| Personal Prop Reimburse | 300 | 159 |
| Safety Equipment Supplies | 4,500 | 4,500 |
| Janitorial Supplies | 28,000 | 14,876 |
| Noncapital Furniture | 6,000 | 3,188 |
| Noncapital Equipment | 100,895 | 56,509 |
| Small Tools | 44,000 | 33,953 |
| Automotive Supplies | 6,500 | 6,500 |
| Medical Supplies | 131,500 | 0 |
| Oxygen | 5,000 | 0 |
| Pharmaceuticals | 12,000 | 0 |
| Other Operating Supplies | 7,100 | 4,953 |
| Subscriptions & Memberships | 12,300 | 10,519 |
| Training-General | 59,580 | 38,067 |
| Tuition Reimbursement | 21,600 | 12,226 |
| Sub-Total Operating | 3,300,910 | 2,024,143 |

| | FY 2017-18 Adopted Budget | FY 2017-18 Fire Assessable Budget |
|--|---------------------------|-----------------------------------|
| Indirect Costs & Debt Service | | |
| Transfer from Fire & EMS | 411,500 | 218,630 |
| Fire Station 107 | 354,123 | 188,146 |
| Advanced Life Support Rescue | 42,054 | 0 |
| Advanced Life Support Engine | 62,800 | 62,800 |
| Fire Truck Lease | 337,700 | 337,700 |
| Fire Rescue Admin Bldg | 198,422 | 105,422 |
| Fire Station 84 | 9,573 | 5,086 |
| Fire Station 70 | 232,337 | 123,441 |
| Fire Station 19 Replacement | 174,066 | 92,481 |
| Fire Rescue Admin Renovation | 31,675 | 16,829 |
| Total Indirect Costs | 1,854,250 | 1,150,534 |
| Dept Capital Outlay | | |
| Vehicle Replacement Program | 638,496 | 0 |
| Dept Capital Total | 638,496 | 0 |
| TOTAL EXPENDITURES | \$34,410,556 | \$19,326,079 |
| REVENUES | | |
| Fire Permits | 300 | 300 |
| Fire Inspection Fees | 1,500,000 | 1,500,000 |
| Firefighters Supplement | 65,000 | 34,535 |
| EMS Transport Fees | 1,526,200 | 4,500 |
| Total Revenue | \$3,091,500 | \$1,539,335 |
| TOTAL EXPENDITURES | \$34,410,556 | \$19,326,079 |
| TOTAL REVENUES | \$3,091,500 | \$1,539,335 |
| TOTAL NET EXPENDITURES | \$31,319,056 | \$17,786,744 |

Source: City of Miramar

Table 8 shows the calculation of the full costs of the Fire Rescue Assessment Program for Fiscal Year 2018-19 through Fiscal Year 2022-23.

Table 8
Five Year Fire Rescue Assessable Cost Calculations (FY 2018-19 through FY 2022-23)

| | FY 2018-19 Assessable Budget | FY 2019-20 Assessable Budget | FY 2020-21 Assessable Budget | FY 2021-22 Assessable Budget | FY 2022-23 Assessable Budget | 5-Year Average Assessable Budget |
|--------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---|
| Personnel Services | | | | | | |
| Employee Salaries | 9,215,211 | 9,593,035 | 9,986,349 | 10,395,790 | 10,822,017 | 10,002,480 |
| Salary Attrition | -236,896 | -239,265 | -241,658 | -244,074 | -246,515 | -241,682 |
| Lump Sum Payout - Accrued Time | 98,096 | 98,096 | 98,096 | 98,096 | 98,096 | 98,096 |
| Communication Stipend | 9,158 | 9,533 | 9,924 | 10,331 | 10,755 | 9,940 |
| Longevity | 16,839 | 17,530 | 18,248 | 18,997 | 19,775 | 18,278 |
| Overtime | 216,320 | 225,189 | 234,422 | 244,033 | 254,038 | 234,800 |
| Overtime-Special Event | 31,182 | 32,460 | 33,791 | 35,177 | 36,619 | 33,846 |
| Overtime-SWAT | 5,088 | 5,297 | 5,514 | 5,740 | 5,976 | 5,523 |
| Overtime-Holiday | 196,148 | 204,190 | 212,562 | 221,277 | 230,349 | 212,905 |
| Incentive Pay | 365,287 | 380,264 | 395,854 | 412,085 | 428,980 | 396,494 |
| Holiday Pay | 755,180 | 786,142 | 818,374 | 851,927 | 886,857 | 819,696 |
| FICA & MICA | 696,230 | 724,775 | 754,491 | 785,425 | 817,627 | 755,710 |
| Pension-General | 63,924 | 68,399 | 73,187 | 78,310 | 83,791 | 73,522 |
| Pension-Fire | 3,757,318 | 4,020,330 | 4,301,753 | 4,602,876 | 4,925,077 | 4,321,471 |
| Pension-Sr Management | 49,970 | 53,468 | 57,211 | 61,216 | 65,501 | 57,473 |

| | FY 2018-19 Assessable Budget | FY 2019-20 Assessable Budget | FY 2020-21 Assessable Budget | FY 2021-22 Assessable Budget | FY 2022-23 Assessable Budget | 5-Year Average Assessable Budget |
|-----------------------------|---|---|---|---|---|---|
| Pension-401 | 22,137 | 23,687 | 25,345 | 27,119 | 29,017 | 25,461 |
| Pension-457 | 47,705 | 51,044 | 54,617 | 58,440 | 62,531 | 54,867 |
| Pmt in lieu of Insurance | 50,535 | 55,589 | 61,148 | 67,263 | 73,989 | 61,705 |
| Health Insurance - PPO | 321,813 | 353,994 | 389,393 | 428,333 | 471,166 | 392,940 |
| Health Insurance - HMO | 985,703 | 1,084,273 | 1,192,701 | 1,311,971 | 1,443,168 | 1,203,563 |
| Dental Insurance-PPO | 47,892 | 52,681 | 57,949 | 63,744 | 70,118 | 58,477 |
| Dental Insurance-HMO | 6,116 | 6,727 | 7,400 | 8,140 | 8,954 | 7,468 |
| Basic Life Insurance | 21,115 | 23,226 | 25,549 | 28,104 | 30,914 | 25,782 |
| Long-Term Disability Ins. | 13,865 | 15,251 | 16,776 | 18,454 | 20,299 | 16,929 |
| Worker's Comp | 238,045 | 240,426 | 242,830 | 245,258 | 247,711 | 242,854 |
| Sub-Total Personnel | 16,993,979 | 17,886,341 | 18,831,827 | 19,834,028 | 20,896,810 | 18,888,597 |
| Operating Expenses | | | | | | |
| Existing Employee Screening | 2,125 | 2,125 | 2,125 | 2,125 | 2,125 | 2,125 |
| Prof Svc-Other | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| Contract Svc-Other | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Board up Services | 3,010 | 3,100 | 3,193 | 3,289 | 3,388 | 3,196 |
| Software License & Maint | 128,515 | 128,515 | 128,515 | 128,515 | 128,515 | 128,515 |
| Arson Investigation | 515 | 530 | 546 | 563 | 580 | 547 |
| Travel & Training | 9,689 | 9,980 | 10,279 | 10,588 | 10,905 | 10,288 |
| Communication Services | 38,526 | 39,681 | 40,872 | 42,098 | 43,361 | 40,908 |
| Postage | 2,791 | 2,875 | 2,961 | 3,050 | 3,141 | 2,963 |
| Utilities | 22,875 | 23,561 | 24,268 | 24,996 | 25,746 | 24,289 |
| Electricity Svc | 61,127 | 62,960 | 64,849 | 66,795 | 68,799 | 64,906 |
| Gas-Propane | 11,218 | 11,555 | 11,902 | 12,259 | 12,626 | 11,912 |
| Lease-Buildings | 63,151 | 65,046 | 66,997 | 69,007 | 71,077 | 67,056 |
| Copy Machine Costs | 3,090 | 3,183 | 3,278 | 3,377 | 3,478 | 3,281 |
| Property & Liability Ins. | 243,299 | 250,598 | 258,116 | 265,860 | 273,836 | 258,342 |
| R&M Vehicles | 449,244 | 462,721 | 476,603 | 490,901 | 505,628 | 477,019 |
| Vehicle Rehab & Enhance | 3,283 | 3,382 | 3,483 | 3,588 | 3,696 | 3,486 |
| Vehicle Ancillary | 1,642 | 1,691 | 1,742 | 1,794 | 1,848 | 1,743 |
| R&M Buildings | 10,398 | 10,709 | 11,031 | 11,362 | 11,703 | 11,040 |
| R&M Machinery | 20,034 | 20,635 | 21,254 | 21,891 | 22,548 | 21,272 |
| R&M Radios | 22,323 | 22,993 | 23,683 | 24,393 | 25,125 | 23,703 |
| R&M Office Equipment | 274 | 282 | 290 | 299 | 308 | 291 |
| Printing & Binding | 3,551 | 3,658 | 3,767 | 3,880 | 3,997 | 3,771 |
| Safety Education | 821 | 845 | 871 | 897 | 924 | 872 |
| Explorer & Recruitment | 9,850 | 10,146 | 10,450 | 10,764 | 11,087 | 10,459 |
| Administrative Expense | 821 | 845 | 871 | 897 | 924 | 872 |
| License/Permit Fees | 3,683 | 3,793 | 3,907 | 4,024 | 4,145 | 3,910 |
| Employee Awards | 1,094 | 1,127 | 1,161 | 1,196 | 1,232 | 1,162 |
| MIS Internal Svc Chgs | 473,487 | 487,692 | 502,323 | 517,392 | 532,914 | 502,762 |
| Other Operating Expenses | 1,642 | 1,691 | 1,742 | 1,794 | 1,848 | 1,743 |
| Contingency | 8,209 | 8,455 | 8,708 | 8,970 | 9,239 | 8,716 |
| Office Supplies | 4,854 | 5,000 | 5,150 | 5,304 | 5,463 | 5,154 |
| Computer Operating Supplies | 13,301 | 13,700 | 14,111 | 14,534 | 14,970 | 14,123 |
| Vehicle Fuel-On-Site | 59,687 | 62,671 | 65,805 | 69,095 | 72,550 | 65,962 |
| Vehicle Fuel-Off-Site | 46,305 | 48,620 | 51,051 | 53,604 | 56,284 | 51,173 |
| Equip Gas Oil & Lube | 2,205 | 2,315 | 2,431 | 2,553 | 2,680 | 2,437 |
| Program Supplies | 5,250 | 5,513 | 5,788 | 6,078 | 6,381 | 5,802 |
| Uniform Costs | 44,641 | 45,980 | 47,359 | 48,780 | 50,243 | 47,401 |

| | FY 2018-19 Assessable Budget | FY 2019-20 Assessable Budget | FY 2020-21 Assessable Budget | FY 2021-22 Assessable Budget | FY 2022-23 Assessable Budget | 5-Year Average Assessable Budget |
|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---|
| Bunker Gear | 80,546 | 82,962 | 85,451 | 88,015 | 90,655 | 85,526 |
| Personal Prop Reimburse | 164 | 169 | 174 | 179 | 185 | 174 |
| Safety Equipment Supplies | 4,635 | 4,774 | 4,917 | 5,065 | 5,217 | 4,922 |
| Janitorial Supplies | 15,323 | 15,782 | 16,256 | 16,744 | 17,246 | 16,270 |
| Noncapital Furniture | 3,283 | 3,382 | 3,483 | 3,588 | 3,696 | 3,486 |
| Noncapital Equipment | 58,204 | 59,951 | 61,749 | 63,602 | 65,510 | 61,803 |
| Small Tools | 34,972 | 36,021 | 37,102 | 38,215 | 39,361 | 37,134 |
| Automotive Supplies | 6,695 | 6,896 | 7,103 | 7,316 | 7,535 | 7,109 |
| Other Operating Supplies | 5,102 | 5,255 | 5,413 | 5,575 | 5,742 | 5,417 |
| Subscriptions & Memberships | 10,835 | 11,160 | 11,494 | 11,839 | 12,194 | 11,504 |
| Training-General | 39,209 | 40,385 | 41,596 | 42,844 | 44,130 | 41,633 |
| Tuition Reimbursement | 12,593 | 12,971 | 13,360 | 13,760 | 14,173 | 13,371 |
| Sub-Total Operating | 2,082,089 | 2,141,881 | 2,203,581 | 2,267,251 | 2,332,956 | 2,205,552 |
| Indirect Costs & Debt Service | | | | | | |
| Transfer from Fire & EMS | 225,189 | 231,945 | 238,903 | 246,070 | 253,452 | 239,112 |
| Fire Station 107 | 188,146 | 188,146 | 188,146 | 188,146 | 188,146 | 188,146 |
| Advanced Life Support Engine | 62,800 | 62,800 | 62,800 | 62,800 | 62,800 | 62,800 |
| Fire Truck Lease | 337,700 | 337,700 | 337,700 | 337,700 | 337,700 | 337,700 |
| Fire Rescue Admin Bldg | 105,422 | 105,422 | 105,422 | 105,422 | 105,422 | 105,422 |
| Fire Station 84 | 5,086 | 5,086 | 5,086 | 5,086 | 5,086 | 5,086 |
| Fire Station 70 | 123,441 | 123,441 | 123,441 | 123,441 | 123,441 | 123,441 |
| Fire Station 19 Replacement | 92,481 | 92,481 | 92,481 | 92,481 | 92,481 | 92,481 |
| Fire Rescue Admin Renovation | 16,829 | 16,829 | 16,829 | 16,829 | 16,829 | 16,829 |
| Total Indirect Costs | 1,157,093 | 1,163,849 | 1,170,807 | 1,177,974 | 1,185,356 | 1,171,016 |
| 5-Year Adopted CIP | | | | | | |
| Fire Station 107 | 531,300 | 265,650 | 318,780 | 478,170 | 0 | 318,780 |
| Fire Station 84 Renovations | 26,565 | 132,825 | 0 | 0 | 0 | 31,878 |
| Supervisory Emergency Response Vehs (3) | 233,772 | 0 | 0 | 0 | 0 | 46,754 |
| Factory Refurbishment Engine (056) | 442,200 | 0 | 0 | 0 | 0 | 88,440 |
| Factory Refurbishment Engine (057) | 0 | 442,200 | 0 | 0 | 0 | 88,440 |
| ALS Quint (036) | 0 | 850,000 | 0 | 0 | 0 | 170,000 |
| ALS Quint - Stat 107 | 0 | 0 | 850,000 | 0 | 0 | 170,000 |
| ALS Quint 100 (042) | 0 | 0 | 0 | 451,100 | 0 | 90,220 |
| E Miramar Fire Hydrant & Line Improvement | 590,000 | 490,000 | 490,000 | 490,000 | 0 | 412,000 |
| Total CIP | 1,823,837 | 2,180,675 | 1,658,780 | 1,419,270 | 0 | 1,416,512 |
| TOTAL EXPENDITURES | \$22,056,998 | \$23,372,746 | \$23,864,995 | \$24,698,523 | \$24,415,122 | \$23,681,677 |
| REVENUES | | | | | | |
| Fire Permits | 300 | 300 | 300 | 300 | 300 | 300 |
| Fire Inspection Fees | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Firefighters Supplement | 34,535 | 34,535 | 34,535 | 34,535 | 34,535 | 34,535 |
| Reimbursable Expenses Fire | 0 | 0 | 0 | 0 | 0 | 0 |
| EMS Transport Fees | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Total Revenue | \$1,539,335 | \$1,539,335 | \$1,539,335 | \$1,539,335 | \$1,539,335 | \$1,539,335 |
| TOTAL EXPENDITURES | \$22,056,998 | \$23,372,746 | \$23,864,995 | \$24,698,523 | \$24,415,122 | \$23,681,677 |
| TOTAL REVENUES | \$1,539,335 | \$1,539,335 | \$1,539,335 | \$1,539,335 | \$1,539,335 | \$1,539,335 |
| TOTAL NET EXPENDITURES | \$20,517,664 | \$21,833,411 | \$22,325,660 | \$23,159,189 | \$22,875,788 | \$22,142,342 |

| | FY 2018-19 Assessable Budget | FY 2019-20 Assessable Budget | FY 2020-21 Assessable Budget | FY 2021-22 Assessable Budget | FY 2022-23 Assessable Budget | 5-Year Average Assessable Budget |
|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---|
| Miscellaneous Assessment Expenditures | | | | | | |
| Collection Costs (PA & TC - 2%) | 452,382 | 480,689 | 491,527 | 509,878 | 503,638 | 487,623 |
| Statutory Discount & Undercollection (4% & 1%) | 1,166,669 | 1,239,672 | 1,267,621 | 1,314,948 | 1,298,857 | 1,257,554 |
| Study Costs | 30,000 | 0 | 0 | 0 | 0 | 6,000 |
| Total Misc. Assessment Expenditures | \$1,649,051 | \$1,720,362 | \$1,759,148 | \$1,824,826 | \$1,802,495 | \$1,751,176 |
| TOTAL ASSESSABLE COSTS | \$22,166,715 | \$23,553,773 | \$24,084,808 | \$24,984,015 | \$24,678,283 | \$23,893,519 |

Source: City of Miramar

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 calendar years 2015, 2016, and 2017.

The fire rescue department incidents are tracked using the State Fire Marshal office's Florida Fire Incident Reporting System (FFIRS). FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. 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 (fire) 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 Broward 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 three years of fire incident data (calendar years 2015, 2016, and 2017) to evaluate trends and determine if aberrations were present. The three year fire incident data for calendar years 2015, 2016, and 2017 represent 32,011 fire rescue incidents.

Of the 32,011 fire rescue incidents, there were 22,044 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 22,044 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 9,967 remaining fire type incidents, 6,728 were calls to specific property uses. The remaining 3,239 incidents were considered non-specific type incidents. The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

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 127 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 6,601 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, mobile home, commercial, industrial/warehouse and institutional.

Table 9 outlines the property use category assignment of fire incidents based on the analysis conducted.

Table 9
Fire Calls by Category (Calendar Years 2015, 2016, and 2017)

| Category | Number of Incidents | Percentage of Calls |
|----------------------|---------------------|---------------------|
| Residential | 4,629 | 70.13% |
| Mobile Home | 41 | 0.62% |
| Commercial | 1,248 | 18.91% |
| Industrial/Warehouse | 228 | 3.45% |
| Institutional | 455 | 6.89% |
| Total | 6,601 | 100% |

Source: City of Miramar Fire Department

PROPERTY DATA

The City provided GSG with the number of dwelling units and non-residential square footage for each property category which were obtained from the City's special assessment roll maintained by the Broward County Property Appraiser's Office.

Each property within the City on the ad valorem tax roll was assigned, by the City, to one or more of the property use categories based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research based on the Florida Department of Revenue (DOR) two digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of Broward County's Property Use (DOR) codes is provided as Appendix C.

Further analysis was conducted to determine the use of each building on a parcel. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. An analysis regarding building improvement types based on the assignment of use by the Broward County Property Appraiser was conducted. A list of building improvement codes used by the Broward County Property Appraiser and associated assessment category is provided as Appendix D.

For parcels assigned to the residential and mobile home property use categories, the City provided GSG with total number of dwelling units for each category.

For parcels within the non-residential property use categories of commercial, industrial/warehouse and institutional, the City provided GSG with the total amount of square footage for each non-residential category as determined from the building files on the ad valorem tax roll with a cap of 100,000 sq. ft. for each building's use.

Computation of Fire Assessments

ASSESSMENT CLASSIFICATIONS

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

The fire 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 2018-19.

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) stabilizing or 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 and rental 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 City; and (iii) the fire incident data.

COST APPORTIONMENT

The five year average assessable costs calculation (Fiscal Years 2018-19 through 2022-23) was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for calendar years 2015, 2016 and 2017. This apportionment is illustrated in Table 10.

Table 10
Cost Apportionment (5-Year Average Assessable Budget (FY 2018-19 through FY 2022-23))

| Category | Number of Incidents | Percentage of Calls | Allocation of Assessable Costs |
|----------------------|---------------------|---------------------|--------------------------------|
| Residential | 4,629 | 70.13% | \$16,755,507 |
| Mobile Home | 41 | 0.62% | \$148,407 |
| Commercial | 1,248 | 18.91% | \$4,517,363 |
| Industrial/Warehouse | 228 | 3.45% | \$825,287 |
| Institutional | 455 | 6.89% | \$1,646,955 |
| Total | 6,601 | 100% | \$23,893,519 |

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 11.

Table 11
Parcel Apportionment within Property Use Categories

| Category | Parcel Apportionment |
|------------------------|-----------------------------|
| Residential | |
| -Residential | Dwelling Unit |
| -Mobile Home | |
| Non-Residential | |
| -Commercial | Square Footage |
| -Industrial/Warehouse | (capped at 100,000 sq. ft.) |
| -Institutional | |

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, multi-family dwelling units, and mobile homes.

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

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentage of assessable costs attributable to each residential property use category was calculated. The amount of the assessable costs allocable to each

residential property use category was divided by the number of dwelling units in each category in the City 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 12 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 12
Parcel Apportionment Residential Property Use Category

| Residential Property Use Category | Number of Dwelling Units |
|-----------------------------------|--------------------------|
| Residential | 42,075 |
| Mobile Home | 501 |

Source: City of Miramar, (2018).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

The capacity to handle fires 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 personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). Based on the primary apparatus detailed in Table 5 and the available personnel, the Fire Department currently has sufficient fire-flow capacity to provide service coverage.

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

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

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use 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 capped non-residential building square footage situated on the parcel.

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 capped non-residential square feet to obtain an assessment amount per square foot.

Table 13 illustrates the assignment of capped square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

Table 13
Parcel Apportionment Non-Residential Property Use Category

| Non-Residential | Number of |
|----------------------------|-------------|
| Property Use Categories | Square Feet |
| Total Commercial | 6,058,359 |
| Total Industrial/Warehouse | 6,930,092 |
| Total Institutional | 2,659,225 |

Source: City of Miramar, (2018)

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 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total five-year average assessable costs for Fiscal Years 2018-19 through 2022-23.

Table 14
FY 2018-19 Preliminary Fire Assessment Rates (100% of Assessable Costs)

| Residential Property Use Categories | Rate Per Dwelling Unit |
|---|------------------------|
| Residential | \$398.23 |
| Mobile Home | \$296.26 |
| Non-Residential Property Use Categories | Rate Per Square Foot |
| Commercial | \$0.7457 |
| Industrial/Warehouse | \$0.1191 |
| Institutional | \$0.6194 |

*Estimated Gross Revenue: \$23,893,519; Estimated Exempt Buy-down: \$1,744,005; Estimated Net Revenue: \$22,149,514

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 99 percent funding of the total five-year average assessable costs for Fiscal Years 2018-19 through 2022-23.

Table 15
FY 2018-19 Preliminary Fire Assessment Rates (99% of Assessable Costs)

| Residential Property Use Categories | Rate Per Dwelling Unit |
|---|------------------------|
| Residential | \$394.25 |
| Mobile Home | \$293.30 |
| Non-Residential Property Use Categories | Rate Per Square Foot |
| Commercial | \$0.7382 |
| Industrial/Warehouse | \$0.1179 |
| Institutional | \$0.6132 |

*Estimated Gross Revenue: \$23,654,584; Estimated Exempt Buy-down: \$1,726,553; Estimated Net Revenue: \$21,928,031

Table 16 illustrates the preliminary assessment rates after application of the assessment methodology based on 97.5 percent funding of the total five-year average assessable costs for Fiscal Years 2018-19 through 2022-23.

Table 16
FY 2018-19 Preliminary Fire Assessment Rates (97.5% of Assessable Costs)

| Residential Property Use Categories | Rate Per Dwelling Unit |
|---|------------------------|
| Residential | \$388.28 |
| Mobile Home | \$288.86 |
| Non-Residential Property Use Categories | Rate Per Square Foot |
| Commercial | \$0.7271 |
| Industrial/Warehouse | \$0.1162 |
| Institutional | \$0.6039 |

*Estimated Gross Revenue: \$23,296,181; Estimated Exempt Buy-down: \$1,700,375; Estimated Net Revenue: \$21,595,806

EXEMPTIONS AND IMPACT OF EXEMPTIONS

In the current methodology, the City identified the aggregate cost for the fire services that are available to institutional tax-exempt buildings, homesteaded property owned by totally and permanently disabled veterans, and governmental parcels within the City. The City made a policy decision to exempt institutional tax-exempt, homesteaded property owned by totally and permanently disabled veterans, and governmental properties, and have funded the proportional assessed costs allocated to such exemptions from the other legally available sources because the financial burden of such exemptions cannot be apportioned to non-exempt parcels. Table 17 illustrates the total number of residential dwelling units and non-residential capped square footage for exempt parcels.

Table 17
Exempt Properties

| Property Use Category | Total Exempt Dwelling Units | Total Exempt Square Feet |
|-----------------------|-----------------------------|--------------------------|
| Residential | 804 | 0 |
| Mobile Home | 0 | 0 |
| Commercial | 0 | 0 |
| Industrial/Warehouse | 0 | 0 |
| Institutional | 0 | 2,298,721 |

Source: City of Miramar

The estimated revenue from all institutional tax-exempt buildings, homesteaded property owned by totally and permanently disabled veterans, and governmental properties, based on 100 percent of the assessable costs of \$23,893,519, is approximately \$1,744,005 using the updated assessment methodology.

OUTSTANDING ISSUES

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. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

| Situation Found | Description | EMS Type Call |
|------------------------|---|----------------------|
| 100 | Fire, Other | No |
| 111 | Building Fire | No |
| 112 | Fires in structures other than in a building | No |
| 113 | Cooking fire, confined to a container | No |
| 114 | Chimney or flue fire, confined to chimney or flue | No |
| 116 | Fuel burner/boiler malfunction, fire confined | No |
| 118 | Trash or rubbish fire, contained | No |
| 130 | Mobile property (vehicle) fire, other | No |
| 131 | Passenger vehicle fire | No |
| 132 | Road freight or transport vehicle fire | No |
| 137 | Camper or RV fire | No |
| 138 | Off Road vehicle or heavy equipment fire | No |
| 140 | Natural vegetation fire | No |
| 141 | Forest, woods or wildland fire | No |
| 142 | Brush, or brush and grass mixture fire | No |
| 143 | Grass fire | No |
| 150 | Outside rubbish fire, other | No |
| 151 | Outside rubbish, trash or waste fire | No |
| 152 | Garbage dump or sanitary landfill fire | No |
| 153 | Construction or demolition landfill fire | No |
| 154 | Dumpster or other outside trash receptacle fire | No |
| 155 | Outside stationary compactor/compacted trash fire | No |
| 160 | Special outside fire, other | No |
| 161 | Outside storage fire | No |
| 162 | Outside equipment fire | No |
| 170 | Cultivated vegetation, crop fire, other | No |
| 173 | Cultivated trees or nursery stock fire | No |
| 200 | Overpressure rupture, explosion, overheat, other | No |
| 210 | Overpressure rupture from steam, other | No |
| 220 | Overpressure rupture from air or gas, other | No |
| 231 | Chemical reaction rupture of process vessel | No |
| 243 | Fireworks explosion (no fire) | No |
| 251 | Excessive heat, scorch burns with no ignition | No |
| 300 | Rescue, EMS call, other | Yes |
| 311 | Medical assist, assist EMS crew | Yes |
| 320 | Allergic reaction | Yes |
| 321 | EMS call, excluding vehicle accident with injury | Yes |
| 322 | Vehicle accident with injuries | Yes |
| 323 | Motor vehicle/pedestrian accident (MV Ped) | Yes |
| 324 | Motor Vehicle Accident, No Injuries | No |
| 331 | Lock-in (if lock out, use 511) | No |
| 350 | Extrication, rescue, other | No |
| 351 | Extrication of victim(s) from building/structure | No |
| 352 | Extrication of victim(s) from vehicle | No |
| 353 | Removal of victim(s) from stalled elevator | No |

| Situation Found | Description | EMS Type Call |
|------------------------|---|----------------------|
| 357 | Extrication of victim(s) from machinery | No |
| 360 | Water & ice related rescue, other | No |
| 361 | Swimming/recreational water areas rescue | No |
| 381 | Rescue or EMS standby | Yes |
| 400 | Hazardous condition, other | No |
| 410 | Flammable gas or liquid condition, other | No |
| 411 | Gasoline or other flammable liquid spill | No |
| 412 | Gas leak | No |
| 413 | Oil or other combustible liquid spill | No |
| 420 | Toxic condition, other | No |
| 421 | Chemical hazard (no spill or leak) | No |
| 422 | Chemical spill or leak | No |
| 424 | Carbon monoxide incident | No |
| 440 | Electrical wiring/equipment problem, other | No |
| 441 | Heat from short circuit (wiring), defective/worn | No |
| 442 | Overheated motor | No |
| 443 | Light ballast breakdown | No |
| 444 | Power line down | No |
| 445 | Arcing, shorted electrical equipment | No |
| 460 | Accident, potential accident, other | No |
| 462 | Aircraft standby | No |
| 463 | Vehicle accident, general cleanup | No |
| 471 | Explosive, bomb removal (for bomb scare, use 721) | No |
| 480 | Attempted burning, illegal action, other | No |
| 482 | Threat to burn | No |
| 500 | Service call, other | No |
| 510 | Person in distress, other | No |
| 511 | Lock-out | No |
| 512 | Ring or jewelry removal | No |
| 520 | Water problem, other | No |
| 521 | Water evacuation | No |
| 522 | Water or steam leak | No |
| 531 | Smoke or odor removal | No |
| 540 | Animal problem, other | No |
| 541 | Animal problem | No |
| 542 | Animal rescue | No |
| 550 | Public service assistance, other | No |
| 551 | Assist police or other governmental agency | No |
| 552 | Police matter | No |
| 553 | Public service | No |
| 554 | Assist invalid | No |
| 555 | Defective elevator | No |
| 561 | Unauthorized burning | No |
| 600 | Good intent call, other | No |
| 611 | Dispatched & canceled en route | No |

| Situation Found | Description | EMS Type Call |
|------------------------|--|----------------------|
| 621 | Wrong location | No |
| 622 | No incident found upon arrival | No |
| 631 | Authorized controlled burning | No |
| 632 | Prescribed fire | No |
| 641 | Vicinity alarm (incident in other location) | No |
| 650 | Steam, other gas mistaken for smoke, other | No |
| 651 | Smoke scare, odor of smoke | No |
| 652 | Steam, vapor, fog or dust thought to be smoke | No |
| 653 | Barbecue, tar kettle | No |
| 661 | EMS call, party transported by non-fire agency | Yes |
| 671 | Hazmat release investigation w/no hazmat | No |
| 700 | False alarm or false call, other | No |
| 710 | Malicious, mischievous false call, other | No |
| 711 | Municipal alarm system, malicious false alarm | No |
| 712 | Direct tie to FD, malicious/false alarm | No |
| 713 | Telephone, malicious false alarm | No |
| 714 | Central station, malicious false alarm | No |
| 715 | Local alarm system, malicious false alarm | No |
| 721 | Bomb scare - no bomb | No |
| 730 | System malfunction | No |
| 731 | Sprinkler activation due to malfunction | No |
| 732 | Extinguishing system activation due to malfunction | No |
| 733 | Smoke detector activation due to malfunction | No |
| 734 | Heat detector activation due to malfunction | No |
| 735 | Alarm system sounded due to malfunction | No |
| 736 | CO detector activation due to malfunction | No |
| 740 | Unintentional transmission of alarm, other | No |
| 741 | Sprinkler activation, no fire - unintentional | No |
| 743 | Smoke detector activation, no fire - unintentional | No |
| 744 | Detector activation, no fire - unintentional | No |
| 745 | Alarm system sounded, no fire - unintentional | No |
| 746 | Carbon monoxide detector activation, no CO | No |
| 813 | Wind storm, tornado/hurricane assessment | No |
| 814 | Lightning strike (no fire) | No |
| 900 | Special type of incident, other, Dumpster fire | No |
| 911 | Citizen complaint | No |

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 |
| 112 | BILLIARD CENTER | COMMERCIAL |
| 114 | ICE RINK | COMMERCIAL |
| 115 | ROLLER RINK | COMMERCIAL |
| 116 | SWIMMING FACILITY | COMMERCIAL |
| 120 | VARIABLE USE AMUSEMENT/RECREATION | COMMERCIAL |
| 121 | BALLROOM,GYMNASIUM | COMMERCIAL |
| 122 | EXHIBITION HALL | COMMERCIAL |
| 123 | ARENA/STADIUM | COMMERCIAL |
| 124 | PLAYGROUND | COMMERCIAL |
| 129 | AMUSEMENT CENTER INDOOR/OUTDOOR | COMMERCIAL |
| 130 | PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR | INSTITUTIONAL |
| 131 | CHURCH/CHAPEL | INSTITUTIONAL |
| 140 | CLUBS, OTHER | COMMERCIAL |
| 141 | ATHLETIC CLUB/YMCA | INSTITUTIONAL |
| 142 | CLUB HOUSE | COMMERCIAL |
| 150 | PUBLIC, GOVT, OTHER | INSTITUTIONAL |
| 151 | LIBRARY | INSTITUTIONAL |
| 152 | MUSEUM, ART GALLERY | INSTITUTIONAL |
| 160 | EATING/DRINKING PLACES | COMMERCIAL |
| 161 | RESTAURANT | COMMERCIAL |
| 162 | NIGHTCLUB | 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 |
| 185 | RADIO, TV STUDIO | 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 |
| 255 | DAY CARE-IN RESIDENCE-LICENSED | COMMERCIAL |
| 256 | DAY CARE-IN RESIDENCE-UNLICENSED | COMMERCIAL |
| 300 | HEALTHCARE/DETENTION OTHER | INSTITUTIONAL |
| 311 | CARE OF THE AGED/NURSING STAFF | INSTITUTIONAL |
| 321 | MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY | INSTITUTIONAL |
| 322 | ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER | INSTITUTIONAL |
| 331 | HOSPITAL-MEDICAL/PSYCHIATRIC | INSTITUTIONAL |

| Fixed Property Use | Description | Category Assigned |
|---------------------------|--|--------------------------|
| 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 |
| 365 | POLICE STATION | INSTITUTIONAL |
| 400 | RESIDENTIAL OTHER | RESIDENTIAL |
| 419 | ONE- AND TWO-FAMILY DWELLING | RESIDENTIAL |
| 429 | MULTI-FAMILY DWELLINGS | RESIDENTIAL |
| 439 | ROOMING, BOARDING, RESIDENTIAL HOTELS | RESIDENTIAL |
| 449 | HOTELS, MOTELS, INNS, LODGES | COMMERCIAL |
| 459 | RESIDENTIAL BOARD AND CARE | INSTITUTIONAL |
| 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 |
| 600 | BASIC INDUSTRY, UTILITY, DEFENSE OTHER | INDUSTRIAL/WAREHOUSE |
| 610 | ENERGY PRODUCTION, OTHER | INDUSTRIAL/WAREHOUSE |
| 615 | ELECTRIC GENERATING PLANT | INDUSTRIAL/WAREHOUSE |
| 629 | LABORATORIES | INDUSTRIAL/WAREHOUSE |
| 631 | NATIONAL DEFENSE SITE/MILITARY SITE | INSTITUTIONAL |
| 635 | COMPUTER, DATA PROCESSING CNTR | INDUSTRIAL/WAREHOUSE |
| 639 | COMMUNICATIONS CENTER | INDUSTRIAL/WAREHOUSE |
| 640 | UTILITY, ENERGY DISTRIBUTION CNTR OTHER | INDUSTRIAL/WAREHOUSE |
| 642 | ELECTRIC TRANSMISSION DISTIB. SYSTEM | INDUSTRIAL/WAREHOUSE |
| 644 | GAS DISTRIBUTION SYSTEM, PIPELINE | INDUSTRIAL/WAREHOUSE |
| 647 | WATER UTILITY | INDUSTRIAL/WAREHOUSE |
| 700 | MANUFACTURING PROPERTY, PROCESSING | INDUSTRIAL/WAREHOUSE |
| 800 | STORAGE PROPERTY OTHER | INDUSTRIAL/WAREHOUSE |
| 807 | OUTSIDE MATERIAL STORAGE AREA | NON-SPECIFIC |

| Fixed Property Use | Description | Category Assigned |
|---------------------------|------------------------------------|--------------------------|
| 808 | SHED | NON-SPECIFIC |
| 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 |
| 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 | VACANT |
| 936 | VACANT LOT | VACANT |
| 938 | GRADED AND CARED FOR PLOTS OF LAND | AGRICULTURAL |
| 940 | WATER AREAS, OTHER | NON-SPECIFIC |
| 946 | LAKE/RIVER/STREAM | 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 |
| 972 | AIRCRAFT RUNWAY | COMMERCIAL |
| 981 | CONSTRUCTION SITE | NON-SPECIFIC |
| 983 | PIPELINE, POWER LINE RIGHT OF WAY | NON-SPECIFIC |
| 984 | INDUSTRIAL PLANT YARD | INDUSTRIAL/WAREHOUSE |
| MH | MOBILE HOME | MOBILE HOME |
| NNN | NONE | NON-SPECIFIC |
| UUU | UNDETERMINED | NON-SPECIFIC |

Appendix C

BROWARD COUNTY PROPERTY USE (DOR) CODES AND DESCRIPTIONS

00-09 Residential

| | |
|------|--|
| 00 | Vacant residential |
| 01 | Single family |
| 01 * | Single family townhomes/patio homes/zero lot lines |
| 02 | Mobile homes |
| 03 | Multi-family – 10 units or more |
| 04 | Condominium |
| 05 | Cooperatives |
| 06 | Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification) |
| 07 | Miscellaneous residential (migrant camp, boarding homes, etc.) |
| 08 | Multi-family – less than 10 units |
| 09 | Residential common elements/areas |

10-39 Commercial

| | |
|----|---|
| 10 | Vacant commercial |
| 11 | Stores, 1-story |
| 12 | Mixed use – store and office or store and residential or residential combination |
| 13 | Department stores |
| 14 | Supermarkets |
| 15 | Regional shopping centers |
| 16 | Community shopping centers |
| 17 | Office buildings, non-professional services buildings, one-story |
| 18 | Office buildings, non-professional services buildings, multi-story |
| 19 | Professional services building |
| 20 | Airports (private or commercial), bus terminals, marine terminals, piers, marinas |
| 21 | Restaurants, cafeterias |
| 22 | Drive-in restaurants |
| 23 | Financial institutions (banks, savings & loan companies, mortgage companies, credit services) |
| 24 | Insurance company offices |
| 25 | Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats |
| 26 | Service stations |
| 27 | Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction vehicle sales |
| 28 | Parking lots (commercial or patron), mobile home parks |
| 29 | Wholesale outlets, produce houses, manufacturing outlets |
| 30 | Florist, greenhouses |
| 31 | Drive-in theatres, open stadiums |
| 32 | Enclosed theatres, enclosed auditoriums |
| 33 | Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses |
| 34 | Bowling alleys, skating rinks, pool halls, enclosed arenas |
| 35 | Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned) |
| 36 | Camps |

| | |
|----|---------------------------------|
| 37 | Race tracks, horse, auto or dog |
| 38 | Golf courses, driving ranges |
| 39 | Hotels, motels |

40-49 Industrial

| | |
|----|--|
| 40 | Vacant industrial |
| 41 | Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants |
| 42 | Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants |
| 43 | Lumber yards, sawmills, planing mills |
| 44 | Packing plants, fruit & vegetable packing plants, meat packing plants |
| 45 | Canneries, fruit & vegetable, bottlers & brewers, distillers, wineries |
| 46 | Other food processing, candy factories, bakeries, potato chip factories |
| 47 | Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock & gravel plants |
| 48 | Warehousing, distribution terminals, trucking terminals, van & storage warehousing |
| 49 | Open storage, new & used bldg supplies, junk yards, auto wrecking, fuel storage, equipment & materials storage |

50-69 Agricultural

| | |
|----|--|
| 50 | Improved agricultural |
| 51 | Cropland soil capability class I |
| 52 | Cropland soil capability class II |
| 53 | Cropland soil capability class III |
| 54 | Timberland – site index 90 & above |
| 55 | Timberland – site index 80-89 |
| 56 | Timberland – site index 70-79 |
| 57 | Timberland – site index 60-69 |
| 58 | Timberland – site index 50-59 |
| 59 | Timberland not classified by site index to pines |
| 60 | Grazing land soil capability class I |
| 61 | Grazing land soil capability class II |
| 62 | Grazing land soil capability class III |
| 63 | Grazing land soil capability class IV |
| 64 | Grazing land soil capability class V |
| 65 | Grazing land soil capability class VI |
| 66 | Orchard groves, citrus, etc |
| 67 | Poultry, bees, tropical fish, rabbits, etc. |
| 68 | Dairies, feed lots |
| 69 | Ornamentals, miscellaneous agriculture |

70-79 Institutional

| | |
|----|---|
| 70 | Vacant institutional |
| 71 | Churches |
| 72 | Private schools and colleges |
| 73 | Privately owned hospitals |
| 74 | Homes for the aged |
| 75 | Orphanages, other non-profit or charitable services |
| 76 | Mortuaries, cemeteries, crematoriums |

| | |
|----|--|
| 77 | Clubs, lodges, union halls |
| 78 | Sanitariums, convalescent & rest homes |
| 79 | Cultural organizations, facilities |

80-89 Government

| | |
|----|--|
| 80 | Vacant governmental |
| 81 | Military |
| 82 | Forests, parks, recreational areas |
| 83 | Public county schools – includes all property of board of public instruction |
| 84 | Colleges |
| 85 | Hospitals |
| 86 | Counties (other than public schools, colleges, hospitals) including non-municipal |
| 87 | State other than military, forests, parks, recreational areas, colleges, hospitals |
| 88 | Federal other than military, forests, parks, recreational areas, hospitals, colleges |
| 89 | Municipal other than parks, recreational areas, colleges, hospitals |

90-97 Miscellaneous

| | |
|----|---|
| 90 | Leasehold interests (government owned property leased by a non-governmental lessee) |
| 91 | Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication |
| 92 | Mining lands, petroleum lands, or gas lands |
| 93 | Subsurface rights |
| 94 | Right-of-way, streets, roads, irrigation channel, ditch, etc. |
| 95 | Rivers & lakes, submerged lands |
| 96 | Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps |
| 97 | Outdoor recreational or park land subject to classified use assessment |

Centrally Assessed

| | |
|----|--------------------|
| 98 | Centrally assessed |
|----|--------------------|

Non-Agricultural Acreage

| | |
|----|--------------------------------|
| 99 | Acreage not zoned agricultural |
|----|--------------------------------|

Appendix D

BROWARD COUNTY PROPERTY APPRAISER'S BUILDING IMPROVEMENT CODES AND DESCRIPTIONS

| <u>RESIDENTIAL (0 Series)</u> | | |
|---|--|-----------------|
| PROP CODE | DESCRIPTION | DOR CODE |
| | RESIDENTIAL: | |
| 001 | Single Family Residence | 01 |
| 002 | Misc. values on separate folios (pools, slabs, utility, garage, fence, paving) | 01 |
| 003 | Residential on Farm | 01 |
| 099 | Combination Uses | 01 |
| <u>COMMERCIAL - MULTI FAMILY (1 Series)</u> | | |
| PROP CODE | DESCRIPTION | DOR CODE |
| 100 | Apartments | 08 |
| 101 | Apartments w/Residence | 12 |
| 101 | Apartment or Residence w/Store | 12 |
| 101 | Apartment or Residence w/Office | 12 |
| 102 | House and 2 Units | 08 |
| 102 | House and 3+ Units | 08 |
| 102 | House with Guest House | 08 |
| 103 | Motels | 39 |
| 104 | Hotels Combines w/Stores/Offices | 39 |
| 105 | Co-Op Apartments | |
| 106 | Trailer Parks | |
| 107 | Trailers on individually owned land | |
| 108 | Group Bldgs (Farm labor quarters, daries, etc.) | |
| 109 | Misc value on Separate folio (Pool, cabanas, rec. bldg, tennis courts, etc.) | 03 |
| 199 | Combination Uses | 08 |
| <u>COMMERCIAL - RETAIL CONSUMER SERVICES (2 Series)</u> | | |
| PROP CODE | DESCRIPTION | DOR CODE |
| 200 | Row Stores - 2 or more units | 11 |
| 201 | Shopping Centers Regional | 15 |
| 202 | Department Stores | 13 |
| 203 | Restaurants | 22 |
| 204 | Bars | 33 |
| 205 | Sales Display Rooms | 29 |
| 206 | Low Cost Store | 11 |
| 206 | Single Bldg. (Misc Types not included in other codes) | 11 |
| 207 | Food Stores (Chain or Large Private) | 14 |
| 208 | Lumber Yards | 43 |
| 209 | Store + Office (1-2 Stories) | 12 |
| 210 | | |
| 211 | Shopping Centers Community | 16 |
| 212 | Shopping Centers Neighborhood | 11 |
| 213 | Restaurants (Franchise) | 22 |
| 299 | Combination Uses | 12 |

COMMERCIAL RETAIL CONSUMER SERVICES (3 SERIES)

| PROP CODE | DESCRIPTION | DOR CODE |
|------------------|---|-----------------|
| 300 | Office Bldg. Hi-Rise (5 + Stories) | 18 |
| 300 | Office Bldg. w/whse | 18/48 |
| 301 | Banks | 23 |
| 302 | Medical (Dr. or Dentist Office or a small hospital or clinic) | 19 |
| 303 | Veterinarian Office (or small animal hospital, Clinic, or kennel) | 19 |
| 304 | Post Office - Non Exempt | 18 |
| 305 | Funeral Homes | 76 |
| 310 | | |
| 399 | Combinational Uses | 17 |

COMMERCIAL - TRANSPORTATION - AUTOMOTIVE & AIR (4 SERIES)

| PROP CODE | DESCRIPTION | DOR CODE |
|------------------|--|-----------------|
| 400 | Service Stations | 26 |
| 401 | Car Agency (New or Used) | 27 |
| 402 | Garages (Repair, or Car Wash, Etc.) | 27 |
| 403 | Parking Garages | 28 |
| 404 | Bus Terminals | 27 |
| 405 | Parking Lots (All paving except for residence on separate folio) | 28 |
| 406 | Airports - Private | 20 |
| 407 | Marinas (Boats, storage, sales, yards, etc.) | 20 |
| 408 | Tire Stores (New or Re-Caps) | 27 |
| 409 | Gasoline Storage | 49 |
| 499 | Combinational Uses | 27 |

COMMERCIAL - WAREHOUSE & FACTORIES (5 SERIES)

| PROP CODE | DESCRIPTION | DOR CODE |
|------------------|--|-----------------|
| 500 | Warehouse (Any type of storage bldg. Large or Small) | 48 |
| 501 | Packing House (Veg. or Citrus) | 44 |
| 502 | Factories or Mfg. Plants, Shops, Etc. w/NO RETAIL | 41 |
| 503 | Misc. Value on separate folio. (i.e. Fence slab, but not paving) | 48 |
| 504 | Processing Plant - Dairy, Citrus, Veg. | 45 |
| 599 | Combinational Uses | 41 |

| <u>COMMERCIAL - AMUSMENTS OR RECREATION (6 SERIES)</u> | | |
|---|---|-----------------|
| PROP CODE | DESCRIPTION | DOR CODE |
| 600 | Bowling Lanes, Skating | 34 |
| 601 | Theaters, including drive in's | 32 |
| 602 | Racing - Horses, harness, dogs, Ja Alai, etc. | 37 |
| 603 | Golf Courses & Miniature | 38 |
| 604 | Clubs, Non exempt (Large, yatch, night clubs, etc) | 33 |
| 605 | Clubs - Exempt | 77 |
| 606 | Clubs & Lodges (Civic, Youth, Community, Recreational, etc) | 77 |
| 607 | Fishing Piers | 35 |
| 608 | Amusement Parks | 35 |
| 609 | | 87 |
| 699 | Combinational Uses | 34 |
| <u>INSTITUTIONAL (7 SERIES)</u> | | |
| PROP CODE | DESCRIPTION | DOR CODE |
| 700 | Municipal | 89 |
| 701 | County or State other than BPI | 86 |
| 702 | BPI School Board | 83 |
| 704 | Medical (Private Hospitals, Nursing, or Convalescent Homes) | 73 |
| 705 | Cemeteries (Private, Crematories, Mausoleums) | 76 |
| 706 | Schools (Private and Day Nurseries) | 72 |
| 707 | Religious | 71 |
| 708 | Marinas | 82 |
| 709 | Ft. Lauderdale International Airport | |
| 710 | Port Everglades | 86 |
| 711 | Flood Control District | 87 |
| 712 | Seminole Indian Reservation | |
| 713 | Turnpike Authority | 87 |
| 714 | F.I.N.D. | |
| 715 | R.R. Property (See: 802) | |
| 716 | Cemeteries (City Owned) | |
| 717 | ACLF | 74 |
| 718 | | 36 |
| 799 | Combinational Uses | 86 |
| <u>UTILITIES - PRIVATE (8 SERIES)</u> | | |
| PROP CODE | DESCRIPTION | DOR CODE |
| 800 | Power Companies | 91 |
| 801 | Telephone Companies | 91 |
| 802 | Railroad Comptroller | 98 |
| 803 | Water and Sewer Plants | 91 |
| 804 | Airports (See 406 or 709) | 86 |
| 805 | Radio Stations | 91 |
| 806 | Gas Companies | 93 |
| 899 | Combinational Uses | 91 |

| <u>AGRICULTURE (9 SERIES)</u> | | |
|-------------------------------|---|----------|
| PROP CODE | DESCRIPTION | DOR CODE |
| 900 | Groves | |
| 901 | Sod | |
| 902 | Agriculture | 68 |
| 903 | Small Buildings Not included in other codes | 68 |
| 999 | Combinational Uses | 68 |