

Exhibit 1

City of Hollywood, Florida Fire Rescue Assessment Memorandum

MAY 2016

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

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Introduction

The City of Hollywood (City) has engaged the professional services and specialized assistance of Government Services Group, Inc. to assist with updating the City’s fire rescue assessment program for Fiscal Year 2016-17.

GSG is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs.

This document is the City of Hollywood Fire Rescue Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified by the agreed-to Scope of Services.

BACKGROUND

In Fiscal Year 2015-16, the assessment program funded approximately \$20 million of the City’s total fire rescue costs. Table 1 lists the City’s current special assessment rates as implemented by the City for Fiscal Year 2015-16.

Table 1
City of Hollywood Fire Assessment Rates (Fiscal Year 2015-16)

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$209			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	< 1,999	\$349	\$242	\$864
	2,000 - 3,499	\$698	\$483	\$1,728
	3,500 - 4,999	\$1,221	\$846	\$3,024
	5,000 - 9,999	\$1,744	\$1,208	\$4,319
	10,000 - 19,999	\$3,487	\$2,415	\$8,638
	20,000 - 29,999	\$6,973	\$4,830	\$17,276
	30,000 - 39,999	\$10,460	\$7,245	\$25,914
	40,000 - 49,999	\$13,946	\$9,659	\$34,552
	> 49,999	\$17,433	\$12,074	\$43,190

For Fiscal Year 2016-17, the City has decided to update the fire rescue assessment program to reflect changes in the fire rescue call data, the City’s property composition and the City of Hollywood Fire Rescue Department’s operations.

Service Delivery Description and Assessable Cost Calculations

SERVICE DELIVERY DESCRIPTION

In addition to standard fire suppression and emergency medical rescue services, the Fire Rescue Department provides additional services including hazardous material response, state disaster response, dive rescue, emergency management and disaster preparedness, '911' public safety answering point, beach safety, fire prevention including code enforcement and investigation, and life safety education. The Fire Rescue Department's fire service component is rated as a Class 1 Fire Service Department by the Insurance Service Organization (ISO). The Fire Rescue Department's rescue service component is certified at an Advanced Life Support (ALS) level of service.

The Fire Rescue Department facilities inventory is comprised of six (6) response stations, a beach safety building, a training building, and a fire maintenance garage. Table 2 identifies the Fire Rescue Department's facilities inventory, as well as the corresponding physical location address for each identified facility.

Table 2
Buildings/Facilities Inventory

Station	Address
Station 5	421 N. 21st Avenue Hollywood, FL 33020
Station 31	3401 Hollywood Blvd. Hollywood, FL 33021
Station 40	2201 No. Ocean Drive Hollywood, FL 33019
Station 45	1810 N. 64th Avenue Hollywood, FL 33024
Station 74	2741 Stirling Road Hollywood, FL 33312
Station 105	1511 S. Federal Hollywood, FL 33316
Beach Safety	351 Michigan Street Hollywood, FL 33019
Training Division	3400 No. 56th Avenue Hollywood, FL 33021
Fire Maintenance Garage	6430 Mosely Street Hollywood, FL 33024

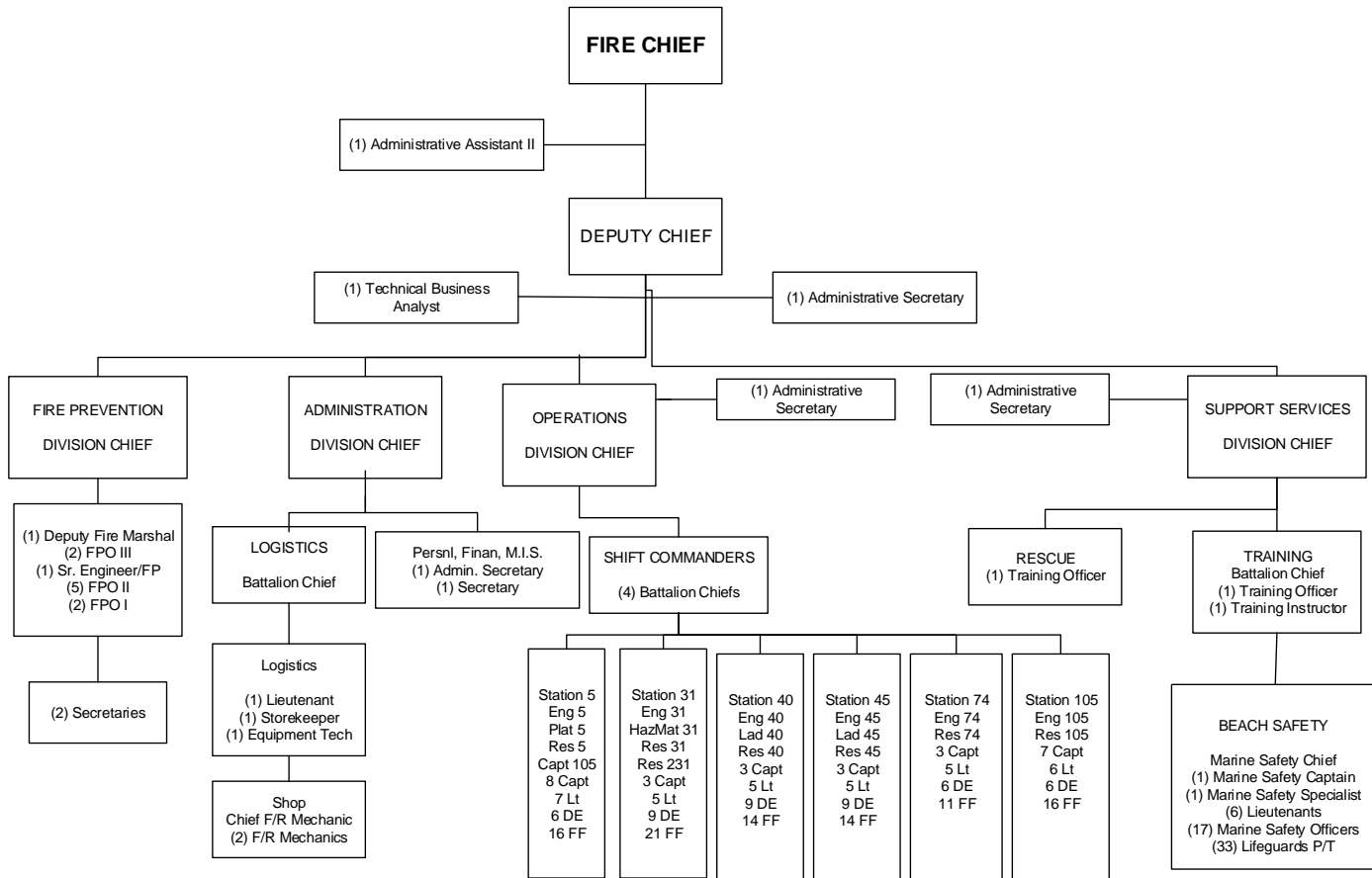
Source: City of Hollywood Fire Rescue Department

Tables 3 through 5 outline the Fire Rescue Department's current service operations and service components. Table 3 outlines the Fire Rescue Department's organizational structure. Table 4 describes

the minimum staffing for each apparatus. The information in Table 4 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 Rescue Department’s apparatus.

Table 3
Organizational Chart

HOLLYWOOD FIRE RESCUE & BEACH SAFETY DEPARTMENT ORGANIZATIONAL CHART



**Table 4
Apparatus Minimum Staffing Requirements**

Apparatus	Minimum Staffing
Pumper	3 personnel
ALS Rescue	3 personnel
Hazmat	1 personnel
Aerial Platform	2 personnel
Technical Rescue	1 personnel
Command Vehicle	1 personnel

Source: City of Hollywood Fire Rescue Department

**Table 5
Apparatus Fire Flow**

Station	Apparatus	Fire Flow (Gallons per Minute)
Station 5	Pumper E5	1,750
	Aerial Platform P5	2,000
	ALS Rescue Vehicle R5	N/A
	ALS Rescue Vehicle R205	N/A
	Battalion 5	N/A
Station 31	Pumper E31	1,750
	ALS Rescue Vehicle R31	N/A
	ALS Rescue Vehicle R131	N/A
	Haz-Mat HM31	N/A
	Technical Rescue Vehicle TRT31	N/A
	Technical Rescue Vehicle TRT231	N/A
Station 40	Pumper E40	1,500
	ALS Rescue Vehicle R40	N/A
Station 45	Pumper E45	1,750
	ALS Rescue Vehicle R45	N/A
	Aerial L45	N/A
Station 74	Pumper E74	1,750
	ALS Rescue Vehicle R74	N/A
	Battalion 74	N/A
Station 105	Pumper E105	1,750
	ALS Rescue Vehicle R105	N/A
Reserves	Pumper	1,750
	Pumper	1,750
	Pumper	1,500
	Platform	1,500
	ALS Rescue Vehicle	N/A
	ALS Rescue Vehicle	N/A
	ALS Rescue Vehicle	N/A
	ALS Rescue Vehicle	N/A
Total Fire Flow (GPM)		18,750

Source: City of Hollywood Fire Rescue Department

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a first alarm, non-residential fire. As outlined by Table 6, the pumping capacity of the Fire Rescue Department is 18,750 gallons per minute.

Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving an unlimited square footage. However, the City has made a policy decision not to change the 50,000 square foot cap that is currently in place.

DEVELOPMENT OF FACTORS

FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

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

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 recently upheld by the Fourth District Court of Appeals 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 proposed 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 between fire and EMS, direct allocations were made. For example, all costs associated with “Fire Equipment/Bunker Gear <\$500” were allocated entirely to fire. Similarly, all costs associated with “Medical Services” were allocated entirely to EMS.

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. Under normal staffing, the City has 25 non-EMS personnel and 24 EMS personnel, for a total of 49 combat personnel per shift. This staffing level therefore yields a 51.02 percent non-EMS Administrative Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated (see section below). For example, the personnel expenditures for “Salary and Wages” and “Social Security” were allocated based on the Administrative Factor. Similarly, the Administrative Factor was applied to

operating expenditures for “Training,” “Electricity” and “Water” to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls.

To develop the Operational Factor for the City, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a one-year period (Calendar Year 2015). The City fire rescue incident data was used to determine the demand for fire rescue services. For Calendar Year 2015, the City reported 33,718 total fire rescue incidents, of which 5,152 were non-EMS (i.e. fire) calls and 28,566 were EMS calls. This information results in a 15.28% non-EMS Operational Factor.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. The Operational Factor was applied to certain budget line items such as “Motor Fuel/Oil” and “Automotive Supplies.”

ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations are based on the following assumptions for the purpose of this Fire Rescue Assessment Memorandum.

- The line items comprising “Revenues” are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for each respective year. “Revenues” are comprised of revenue directly received from or for the delivery of fire rescue services.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line item “Collection Costs @ 2% (tax collector)” under “Additional Costs” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector’s collection costs are estimated to be 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.

- The line item “Statutory Discount @ 5%” under “Additional Costs” reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item “Study Reimbursement/Annual Maintenance” under “Additional Costs” is the reimbursement to the City for the costs of conducting the assessment study. These costs are reimbursable through the assessment program.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2016-17 based on an application of the above factors to the Projected Fiscal Year 2016-17 budget as provided by the City. The calculation yields an assessable cost of \$25,607,900 for Fiscal Year 2016-17.

Table 6
Assessable Cost Calculations (Fiscal Year 2016-17)

	Fiscal Year 2016 - 17 Projected Budget	Fiscal Year 2016 - 17 Assessable Budget
Expenditures		
Personnel	\$46,631,055	\$23,791,355
Operating	\$3,492,811	\$1,577,964
Debt Service	\$542,375	\$276,722
Fire Apparatus	\$197,286	\$197,286
Total Expenditures	\$50,863,527	\$25,843,326
Revenues		
ALS Rescue Transport	\$4,000,000	\$0
Seminole Tribe Contract	\$300,000	\$153,061
Fire Plan Review Charges	\$41,919	\$41,919
Fire Training Fees	\$38,167	\$19,473
Haz Mat Recovery	\$454,211	\$454,211
Fire Inspection Fees	\$1,409,925	\$1,409,925
Total Revenues	\$6,244,222	\$2,078,589
Total Net Expenditures	\$44,619,305	\$23,764,737
Additional Costs		
Collection Costs @ 2% (tax collector)		\$512,158
Statutory Discount @ 5%		\$1,280,395
Study Reimbursement/Annual Maintenance		\$20,000
Broward County PA Costs		\$30,610
Total Additional Costs		\$1,843,163
Total Assessable Costs		\$25,607,900

Determination of Fire Rescue Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses by City fire rescue vehicles for Calendar Year 2015.

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

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the FFIRS, “type of situation found,” identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the FFIRS, “fixed property use,” identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the 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 rescue incident reports.

GSG analyzed the Calendar Year 2015 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire rescue incident data for Calendar Year 2015 represents 33,718 total fire rescue incidents.

Of the 33,718 fire rescue incidents, there were 28,566 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 28,566 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 5,152 remaining fire type incidents, 3,658 were calls to specific property uses. Accordingly, 1,494 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 1,494 incidents.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 29 calls to these property types were removed.

Using the fixed property use codes, the remaining 3,629 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional.

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

Table 7
Fire Rescue Calls by Category (Calendar Year 2015)

Category	Number of Incidents	Percentage of Incidents
Residential	2,275	62.69%
Commercial	760	20.94%
Industrial/Warehouse	150	4.13%
Institutional	444	12.23%
Total	3,629	100.00%

Source: City of Hollywood Fire Rescue Department

Computation of Fire Rescue Assessments

SPECIAL BENEFIT ASSUMPTIONS

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

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

APPORTIONMENT METHODOLOGY

The following section describes the assessment apportionment methodology for fire rescue services based on: (i) the fire rescue assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and (iii) the fire rescue incident data.

COST APPORTIONMENT

The Fiscal Year 2016-17 assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Year 2015 fire incident data. This apportionment is illustrated in Table 8.

Table 8
Cost Apportionment (Fiscal Year 2016-17)

Category	Number of Incidents	Percentage of Incidents	Percentage of Fiscal Year 2016-17 Assessable Costs
Residential	2,275	62.69%	\$16,053,451
Commercial	760	20.94%	\$5,362,911
Industrial/Warehouse	150	4.13%	\$1,058,469
Institutional	444	12.23%	\$3,133,069
Total	3,629	100.00%	\$25,607,900

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 on the basis shown in Table 9.

Table 9
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Dwelling Unit	Per Dwelling Unit
Non-Residential	
-Commercial	Improvement Area Per Building
-Industrial/Warehouse	Within Square Footage Ranges
-Institutional	

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each property use category.

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 percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to the residential property use category was divided by the number of dwelling units 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 10 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 10
Residential Dwelling Units

Residential Property Use Category	Number of Dwelling Units
Residential	70,596

Source: Broward County Property Appraiser's Office

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

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

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a first alarm, non-residential fire. As outlined by Table 6, the pumping capacity of the Fire Rescue Department is 18,750 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving an unlimited square footage. However, the City has made a policy decision not to change the 50,000 square foot cap that is currently in place.
- 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 square foot tier is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the size of structures and improvements within benefited parcels.
- In accordance with section 166.223, Florida Statutes, which mandates that the City treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the City, like the fire rescue assessment, it is fair and reasonable to treat each RV space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. This square footage was then aggregated by parcel.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential buildings within each square foot tier 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 assigned non-residential square feet to obtain an assessment amount per building within each non-residential property category. For buildings containing non-residential improvements over 50,000 square feet, an assignment of improved area of 50,000 square feet was made.

Table 11 shows the number of buildings in each square foot range for each non-residential property use category.

Table 11
Non-Residential Buildings by Property Category and Square Foot Range

Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	790	158	59
	2,000 - 3,499	466	161	51
	3,500 - 4,999	249	96	47
	5,000 - 9,999	335	203	62
	10,000 - 19,999	134	85	61
	20,000 - 29,999	42	24	24
	30,000 - 39,999	25	14	3
	40,000 - 49,999	14	8	4
	> 49,999	50	52	39

Source: Broward County Property Appraiser's Office

COMPUTATION OF FIRE ASSESSMENT RATES

Fire assessment rates were calculated based on the assessable costs of providing fire rescue services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories.

Table 12 illustrates the assessment rates after application of the assessment methodology based on 100% funding of the Fiscal Year 2016-17 assessable budget.

Table 12
Fire Assessment Rates (Fiscal Year 2016-17) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$228			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$523	\$163	\$799
	2,000 - 3,499	\$1,046	\$326	\$1,597
	3,500 - 4,999	\$1,830	\$570	\$2,794
	5,000 - 9,999	\$2,614	\$815	\$3,991
	10,000 - 19,999	\$5,228	\$1,629	\$7,982
	20,000 - 29,999	\$10,456	\$3,257	\$15,963
	30,000 - 39,999	\$15,684	\$4,885	\$23,944
	40,000 - 49,999	\$20,912	\$6,513	\$31,926
	>50,000	\$26,139	\$8,141	\$39,907

*Estimated Gross Revenue: \$25,607,900; Estimated Exempt Buy-down: \$2,884,261; Estimated Net Revenue: \$22,723,639.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

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

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

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

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

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

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

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

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

Table 13 summarizes the estimated Fiscal Year 2016-17 impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

Table 13
Fiscal Year 2016-17 Estimated Exemptions (100% Funding)

Financial Classification	Fiscal Year 2016-17
Estimated Assessable Costs	\$25,607,900
Estimated Buy-down for Institutional Tax-Exempt	\$1,118,272
Estimated Buy-down for Governmental Tax-Exempt	\$1,765,989
Estimated Revenue Generated	\$22,723,639

Outstanding Issues

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.

EXTENSION OF RATES

To accurately calculate the rates for this fiscal year GSG apportioned the assessable cost amongst properties using a particular methodology as detailed in this memorandum. In order to ensure that the special assessment program is not compromised, the person/persons that prepare the assessment roll and extend the rates to particular properties should do so in the same manner as the rates were calculated in this memorandum. Failure to do so may result in inconsistencies between the methodology used to calculate rates for a specific property and the rates that a specific property is billed.

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found	Situation Found Description	EMS/Non-EMS
1	Fire	Non-EMS
10	Fire, other	Non-EMS
100	Fire, other	Non-EMS
11	Structure Fire	Non-EMS
110	Structure fire, other (conversion only)	Non-EMS
111	Building fire	Non-EMS
112	Fires in structure other than in a building	Non-EMS
113	Cooking fire, confined to container	Non-EMS
114	Chimney or flue fire, confined to chimney or flue	Non-EMS
115	Incinerator overload or malfunction, fire confined	Non-EMS
116	Fuel burner/boiler malfunction, fire confined	Non-EMS
117	Commercial Compactor fire, confined to rubbish	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
12	Fire in mobile property used as a fixed structure	Non-EMS
120	Fire in mobile prop. used as a fixed struc., other	Non-EMS
121	Fire in mobile home used as fixed residence	Non-EMS
122	Fire in motor home, camper, recreational vehicle	Non-EMS
123	Fire in portable building, fixed location	Non-EMS
13	Mobile property (vehicle) fire	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
133	Rail vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
135	Aircraft fire	Non-EMS
136	Self-propelled motor home or recreational vehicle	Non-EMS
137	Camper or recreational vehicle (RV) fire	Non-EMS
138	Off-road vehicle or heavy equipment fire	Non-EMS
14	Natural vegetation fire	Non-EMS
140	Natural vegetation fire, other	Non-EMS
141	Forest, woods or wildland fire	Non-EMS
142	Brush or brush-and-grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
15	Outside rubbish fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
152	Garbage dump or sanitary landfill fire	Non-EMS
153	Construction or demolition landfill fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
155	Outside stationary compactor/compacted trash fire	Non-EMS
16	Special outside fire	Non-EMS
160	Special outside fire, other	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
163	Outside gas or vapor combustion explosion	Non-EMS

Situation Found	Situation Found Description	EMS/Non-EMS
164	Outside mailbox fire	Non-EMS
17	Cultivated vegetation, crop fire	Non-EMS
170	Cultivated vegetation, crop fire, other	Non-EMS
171	Cultivated grain or crop fire	Non-EMS
172	Cultivated orchard or vineyard fire	Non-EMS
173	Cultivated trees or nursery stock fire	Non-EMS
2	Overpressure Rupture, Explosion, Overheat(no fire)	Non-EMS
20	Overpressure rupture, explosion, overheat, other	Non-EMS
200	Overpressure rupture, explosion, overheat other	Non-EMS
21	Overpressure rupture from steam (no ensuing fire)	Non-EMS
210	Overpressure rupture from steam, other	Non-EMS
211	Overpressure rupture of steam pipe or pipeline	Non-EMS
212	Overpressure rupture of steam boiler	Non-EMS
213	Steam rupture of pressure or process vessel	Non-EMS
22	Overpressure rupture from air or gas (no fire)	Non-EMS
220	Overpressure rupture from air or gas, other	Non-EMS
221	Overpressure rupture of air or gas pipe/pipeline	Non-EMS
222	Overpressure rupture of boiler from air or gas	Non-EMS
223	Air or gas rupture of pressure or process vessel	Non-EMS
23	Overpressure rupture, chemical reaction (no fire)	Non-EMS
231	Chemical reaction rupture of process vessel	Non-EMS
24	Explosion (no fire)	Non-EMS
240	Explosion (no fire), other	Non-EMS
241	Munitions or bomb explosion (no fire)	Non-EMS
242	Blasting agent explosion (no fire)	Non-EMS
243	Fireworks explosion (no fire)	Non-EMS
25	Excessive heat, scorch burns with no ignition	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
3	Rescue & Emergency Medical Service Incident	EMS
30	Rescue, emergency medical call (EMS), other	EMS
300	Rescue, EMS incident, other	EMS
31	Medical assist	EMS
311	Medical assist, assist EMS crew	EMS
32	Emergency medical service (EMS) Incident	EMS
320	Emergency medical service, other (conversion only)	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Motor vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor vehicle accident with no injuries.	Non-EMS
33	Lock-In	Non-EMS
331	Lock-in (if lock out , use 511)	Non-EMS
34	Search for lost person	Non-EMS
340	Search for lost person, other	Non-EMS
341	Search for person on land	Non-EMS
342	Search for person in water	Non-EMS

Situation Found	Situation Found Description	EMS/Non-EMS
343	Search for person underground	Non-EMS
35	Extrication, rescue	Non-EMS
350	Extrication, rescue, other	Non-EMS
351	Extrication of victim(s) from building/structure	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
354	Trench/below-grade rescue	Non-EMS
355	Confined space rescue	Non-EMS
356	High-angle rescue	Non-EMS
357	Extrication of victim(s) from machinery	Non-EMS
36	Water or ice-related rescue	EMS
360	Water & ice-related rescue, other	EMS
361	Swimming/recreational water areas rescue	EMS
362	Ice rescue	EMS
363	Swift water rescue	EMS
364	Surf rescue	EMS
365	Watercraft rescue	EMS
37	Electrical rescue	EMS
370	Electrical rescue, other	EMS
371	Electrocution or potential electrocution	EMS
372	Trapped by power lines	Non-EMS
38	Rescue or EMS standby	EMS
381	Rescue or EMS standby	EMS
4	Hazardous Condition (No Fire)	Non-EMS
40	Flammable gas or liquid condition, other	Non-EMS
400	Hazardous condition, other	Non-EMS
41	Combustible/flammable spills & leaks	Non-EMS
410	Combustible/flammable gas/liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak (natural gas or LPG)	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
42	Chemical release, reaction, or toxic condition	Non-EMS
420	Toxic condition, other	Non-EMS
421	Chemical hazard (no spill or leak)	Non-EMS
422	Chemical spill or leak	Non-EMS
423	Refrigeration leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
43	Radioactive condition	Non-EMS
430	Radioactive condition, other	Non-EMS
431	Radiation leak, radioactive material	Non-EMS
44	Electrical wiring/equipment problem	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
443	Breakdown of light ballast	Non-EMS

Situation Found	Situation Found Description	EMS/Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
45	Biological hazard	Non-EMS
451	Biological hazard, confirmed or suspected	Non-EMS
46	Accident, potential accident	Non-EMS
460	Accident, potential accident, other	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
462	Aircraft standby	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
47	Explosive, bomb removal	Non-EMS
471	Explosive, bomb removal (for bomb scare, use 721)	Non-EMS
48	Attempted burning, illegal action	Non-EMS
480	Attempted burning, illegal action, other	Non-EMS
481	Attempt to burn	Non-EMS
482	Threat to burn	Non-EMS
5	Service Call	Non-EMS
50	Service call, other	Non-EMS
500	Service Call, other	Non-EMS
51	Person in distress	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
52	Water problem	Non-EMS
520	Water problem, other	Non-EMS
521	Water evacuation	Non-EMS
522	Water or steam leak	Non-EMS
53	Smoke, odor problem	Non-EMS
531	Smoke or odor removal	Non-EMS
54	Animal problem or rescue	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
55	Public service assistance	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
552	Police matter	Non-EMS
553	Public service	Non-EMS
554	Assist invalid	Non-EMS
555	Defective elevator, no occupants	Non-EMS
56	Unauthorized burning	Non-EMS
561	Unauthorized burning	Non-EMS
57	Cover assignment, standby at fire station, move-up	Non-EMS
571	Cover assignment, standby, moveup	Non-EMS
6	Good Intent Call	Fieldwork
60	Good intent call, other	Fieldwork

Situation Found	Situation Found Description	EMS/Non-EMS
600	Good intent call, other	Fieldwork
61	Dispatched and canceled en route	Fieldwork
611	Dispatched & canceled en route	Fieldwork
6110	Cancelled prior to enroute	Fieldwork
62	Wrong location, no emergency found	Fieldwork
621	Wrong location	Fieldwork
622	No incident found on arrival at dispatch address	Fieldwork
63	Controlled burning	Non-EMS
631	Authorized controlled burning	Non-EMS
632	Prescribed fire	Non-EMS
64	Vicinity alarm	Non-EMS
641	Vicinity alarm (incident in other location)	Non-EMS
65	Steam, other gas mistaken for smoke	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Smoke from barbecue, tar kettle	Non-EMS
66	EMS call where party has been transported	EMS
661	EMS call, party transported by non-fire agency	EMS
67	HazMat release investigation w/no HazMat	Non-EMS
671	HazMat release investigation w/no HazMat	Non-EMS
672	Biological hazard investigation, none found	Non-EMS
7	False Alarm & False Call	Non-EMS
70	False alarm and false call, other	Non-EMS
700	False alarm or false call, other	Non-EMS
71	Malicious, mischievous false alarm	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
712	Direct tie to FD, malicious false alarm	Non-EMS
713	Telephone, malicious false alarm	Non-EMS
714	Central station, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
72	Bomb scare	Non-EMS
721	Bomb scare - no bomb	Non-EMS
73	System or detector malfunction	Non-EMS
730	System malfunction, other	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
732	Extinguishing system activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
74	Unintentional system/detector operation (no fire)	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS

Situation Found	Situation Found Description	EMS/Non-EMS
742	Extinguishing system activation	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system activation, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
75	Biohazard scare	Non-EMS
751	Biological hazard, malicious false report	Non-EMS
8	Severe Weather & Natural Disaster	Non-EMS
800	Severe weather or natural disaster, other	Non-EMS
811	Earthquake assessment	Non-EMS
812	Flood assessment	Non-EMS
813	Wind storm, tornado/hurricane assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
815	Severe weather or natural disaster standby	Non-EMS
9	Special Incident Type	Non-EMS
90	Special type of incident, other	Non-EMS
900	Special type of incident, other	Non-EMS
91	Citizen complaint	Non-EMS
911	Citizen complaint	Non-EMS
UUU	Undetermined incident type (conversion only)	Non-EMS
5531	Public service	Non-EMS
6001	Good Intent	Fieldwork
6111	Duplicate Call	Fieldwork
5000	Undetermined incident type (conversion only)	Fieldwork
	Undetermined incident type	Fieldwork

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Fixed Property Use Description	Category Assigned
0	BLANK	NON-SPECIFIC
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
008	FIXED PROP USE N/A	NON-SPECIFIC
009	FIXED PROPERTY USE NOT CLASS.	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
109	OTHER PUBLIC ASSEMBLY	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
119	OTHER RECREATION	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
132	RELIGIOUS EDUCUCATION FACILITY	INSTITUTIONAL
133	CHURCH HALL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
139	OTHER CHURCH/FUNERAL PARLOR	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
149	OTHER CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
153	HISTORIC BLDG	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
156	LEGISLATIVE HALL	INSTITUTIONAL
159	OTHER LIBRARY, MUSEUM, COURT	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
163	TAVERN	COMMERCIAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
164	LUNCHROOM/DRIVE-IN	COMMERCIAL
169	OTHER EATING/DRINKING	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
172	HELIPORT	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
175	UNDERGROUND RAIL TERMINAL	COMMERCIAL
176	ELEVATED RAIL TERMINAL 177 MARINE TERMINAL	COMMERCIAL
177	MARINE TERMINAL	COMMERCIAL
179	OTHER TERMINALS	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
184	DRIVE-IN THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
189	OTHER THEATER, STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
209	OTHER EDUCATIONAL PROPERTY	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
212	KINDERGARTEN	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
214	JUNIOR HIGH SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
219	OTHER SCHOOLS	INSTITUTIONAL
220	UNKNOWN RESIDENTIAL SCHOOL	INSTITUTIONAL
221	RES SCHOOL CLASSROOM BLDG	INSTITUTIONAL
229	OTHER RESIDENTIAL SCHOOLS	INSTITUTIONAL
230	UNKNOWN TRADE, BUSINESS SCHOOLS	INSTITUTIONAL
231	VOCATIONAL, TRADE SCHOOL	INSTITUTIONAL
232	BUSINESS SCHOOL	INSTITUTIONAL
233	SPECIALTY SCHOOL	INSTITUTIONAL
234	REHABILITATION CENTER	INSTITUTIONAL
239	OTHER TRADE, BUSINESS SCHOOLS	INSTITUTIONAL
240	UNKNOWN COLLEGES/UNIVERSITIES	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
249	OTHER COLLEGES/UNIVERSITIES	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
309	OTHER INSTITUTIONAL PROPERTY	INSTITUTIONAL
310	UNKNOWN CARE OF THE AGED	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
312	CARE OF THE AGED/NO NURSING STAFF	INSTITUTIONAL
319	OTHER CARE OF THE AGED	INSTITUTIONAL
320	UNKNOWN CARE OF THE YOUNG	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
329	OTHER CARE OF THE YOUNG	INSTITUTIONAL
330	UNKNOWN CARE OF THE SICK	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
334	CLINIC, INFIRMARY	COMMERCIAL
339	OTHER CARE OF THE SICK	COMMERCIAL
340	CLINICS, OTHER	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	COMMERCIAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
344	MEN'S DETENTION CAMP	INSTITUTIONAL
345	POLICE STATION	INSTITUTIONAL
346	VOCATIONAL REHABILITATION CENTER	INSTITUTIONAL
349	OTHER CARE OF THE PHYSICALLY RESTRAINED	INSTITUTIONAL
350	UNKNOWN CARE OF THE PHYSICALLY INCONVENIENCED	INSTITUTIONAL
351	INSTITUTION DEAF,MUTE,BLIND	INSTITUTIONAL
352	INSTITUTION FOR PHYSICAL REHAB	INSTITUTIONAL
359	OTHER CARE OF PHYSICALLY INCONVENIENCED	INSTITUTIONAL
360	UNKNOWN CARE OF MENTALLY HANDICAPPED	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
362	INSTITUTION FOR MENTALLY RETARDED	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
369	OTHER CARE OF THE MENTALLY HANDICAPPED	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
409	OTHER RESIDENTIAL PROPERTY	RESIDENTIAL
410	UNKNOWN ONE-AND TWO-FAMILY DWELLING	RESIDENTIAL
411	ONE-FAMILY DWELLING: YEAR-ROUND	RESIDENTIAL
412	ONE-FAMILY DWELLING: SEASONAL	RESIDENTIAL
414	TWO-FAMILY DWELLING: YEAR-ROUND	RESIDENTIAL
415	TWO-FAMILY DWELLING: SEASONAL	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
420	UNKNOWN APARTMENTS, TENEMENTS, FLATS	RESIDENTIAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
421	1 OR 2 LIVING UNITS W/BUSINESS	RESIDENTIAL
422	3 THROUGH 6 UNITS	RESIDENTIAL
423	7 THROUGH 20 UNITS	RESIDENTIAL
424	OVER 20 UNITS	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
430	UNKNOWN ROOMING, BOARDING, LODGING	RESIDENTIAL
431	3 TO 8 ROOMERS OR BOARDERS	RESIDENTIAL
432	9 TO 15 ROOMERS OR BOARDERS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
440	UNKNOWN HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
441	LESS THAN 20 UNITS: YEAR-ROUND	COMMERCIAL
442	LESS THAN 20 UNITS: SEASONAL	COMMERCIAL
443	20 TO 99 UNITS: YEAR-ROUND	COMMERCIAL
444	20 TO 99 UNITS: SEASONAL	COMMERCIAL
445	100 OR MORE UNITS: YEAR-ROUND	COMMERCIAL
446	100 OR MORE UNITS: SEASONAL	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
461	SCHOOL, COLLEGE, UNIV., DORMITORY	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
463	NURSES' QUARTERS	RESIDENTIAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
465	CONVENT, MONASTERY, RELIGIOUS	INSTITUTIONAL
466	BUNK HOUSE, WORKER'S BARRACKS	INSTITUTIONAL
469	OTHER DORMITORIES	INSTITUTIONAL
480	UNKNOWN HOME HOTELS	COMMERCIAL
481	LESS THAN 20 UNITS: YEAR-ROUND	COMMERCIAL
482	LESS THAN 20 UNITS: SEASONAL	COMMERCIAL
483	20 TO 99 UNITS: YEAR-ROUND	COMMERCIAL
484	20 TO 99 UNITS: SEASONAL	COMMERCIAL
485	100 OR MORE UNITS: YEAR-ROUND	COMMERCIAL
486	100 OR MORE UNITS: SEASONAL	COMMERCIAL
489	OTHER HOME HOTELS	COMMERCIAL
490	UNKNOWN RESIDENTIAL OCCUPANCIES	RESIDENTIAL
491	CHILDRENS PLAYHOUSE	NON-SPECIFIC
492	OUTDOOR SLEEPING QUARTERS	NON-SPECIFIC
499	OTHER RESIDENTIAL OCCUPANCIES	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
509	OTHER MERCANTILE PROPERTIES	COMMERCIAL
510	UNKNOWN FOOD, BEVERAGE SALES	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
512	MARKET, GROCERY STORE	COMMERCIAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
513	SPECIALTY FOOD STORE	COMMERCIAL
514	LIQUOR, BEVERAGE STORE	COMMERCIAL
515	CREAMERY, DAIRY STORE	COMMERCIAL
516	DELICATESSEN	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
520	UNKNOWN TEXTILE, WEARING APPAREL SALES	COMMERCIAL
521	CLOTHING STORE	COMMERCIAL
522	CLOTHING ACCESSORIES, SHOE STORE	COMMERCIAL
523	SHOE REPAIR SHOP	COMMERCIAL
524	TAILOR, DRESSMAKING SHOP	COMMERCIAL
525	FUR STORE	COMMERCIAL
526	DRY GOODS STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
530	UNKNOWN HOUSEHOLD GODDS, SALES, REPAIRS	COMMERCIAL
531	FURNITURE STORE	COMMERCIAL
532	APPLIANCE STORE	COMMERCIAL
533	HARDWARE STORE	COMMERCIAL
534	MUSIC STORE	COMMERCIAL
535	WALLPAPER, PAINT STORE	COMMERCIAL
536	RUG, FLOOR COVERING STORE	COMMERCIAL
537	FURNITURE REPAIR SHOP	COMMERCIAL
538	APPLIANCE REPAIR SHOP	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
540	UNKNOWN SPECIALTY SHOPS	COMMERCIAL
541	BOOK, STATIONERY STORE	COMMERCIAL
542	NEWSSTAND, TOBACCO SHOP	COMMERCIAL
543	DRUG STORE	COMMERCIAL
544	JEWELRY STORE	COMMERCIAL
545	GIFT SHOP	COMMERCIAL
546	LEATHER GOODS SHOP	COMMERCIAL
547	FLORIST SHOP, GREENHOUSE	COMMERCIAL
548	OPTICAL GOODS SALES	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
550	UNKNOWN RECREATION, HOBBY	COMMERCIAL
551	HOBBY, TOY SHOP	COMMERCIAL
552	SPORTING GOODS STORE	COMMERCIAL
553	PHOTOGRAPHIC SUIPLY SALES	COMMERCIAL
554	GARDEN SUPPLY STORE	COMMERCIAL
555	RETAIL LUMBER SALES	COMMERCIAL
556	PET STORE, ANIMAL HOSPITAL	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
558	FIREWORKS SALES	COMMERCIAL
559	RECREATIONAL, HOBBY,HOME SALES, PET STORE	COMMERCIAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
560	UNKNOWN PROFESSIONAL SUPPLIES	COMMERCIAL
561	PROFESSIONAL SUPPLY SALES	COMMERCIAL
562	TRADE SUPPLY SALES	COMMERCIAL
563	ART SUPPLY SALES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
565	LINEN SUPPLY HOUSE	COMMERCIAL
566	LAUNDRY, DRY CLEANER PICK-UP SHOP	COMMERCIAL
567	HOME MAINTENANCE SERVICES	COMMERCIAL
568	RESTAURANT SUPPLIES, SERVICES	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
570	UNKNOWN MOTOR VEHICLE,BOAT	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
572	PRIVATE SERVICE STATION	COMMERCIAL
573	MOTOR VEHICLE REPAIR, PAINT SHOP	COMMERCIAL
574	MOTOR VEHICLE, TRAILER SALES	COMMERCIAL
575	MOTOR VEHICLE ACCESSORY SALES	COMMERCIAL
576	BOAT, PLEASURE CRAFT SALES	COMMERCIAL
577	MARINE SERVICE STATION	COMMERCIAL
578	CAR WASHING FACILITY	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
582	SMALL VARIETY STORE	COMMERCIAL
583	LARGE VARIETY STORE	COMMERCIAL
584	MAIL ORDER STORE	COMMERCIAL
585	MALL	COMMERCIAL
589	OTHER GENERAL ITEM STORE	COMMERCIAL
590	UNKNOWN OFFICES	COMMERCIAL
591	GENERAL BUSINESS OFFICE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
594	ENGIN., ARCHITECTURAL, TECHNICAL	COMMERCIAL
595	MAILING FIRM	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
609	OTHER BASIC INDUSTRY, UTILITY, DEFENSE	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
611	RADIOACTIVE MATERIAL WORKING	INDUSTRIAL/WAREHOUSE
612	NUCLEAR ORDINANCE PLANT	INDUSTRIAL/WAREHOUSE
613	NUCLEAR ENERGY PLANT	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Fixed Property Use Description	Category Assigned
616	GAS MANUFACTURING PLANT	INDUSTRIAL/WAREHOUSE
619	OTHER NUCLEONICS EVERGY PROD.	INDUSTRIAL/WAREHOUSE
620	UNKNOWN LABORATORIES	INDUSTRIAL/WAREHOUSE
621	CHEMICAL, MEDICAL LABORATORY	INDUSTRIAL/WAREHOUSE
622	PHYSICAL MATERIALS TESTING LAB	INDUSTRIAL/WAREHOUSE
623	PERSONNEL,PSYCHOLOGICAL LAB	INDUSTRIAL/WAREHOUSE
624	RADIOACTIVE MATERIALS LAB	INDUSTRIAL/WAREHOUSE
625	ELECTRICAL, ELECTRONIC LAB	INDUSTRIAL/WAREHOUSE
626	AGRICULTURAL LAB	INDUSTRIAL/WAREHOUSE
627	GENERAL RESEARCH LAB	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
630	UNKNOWN COMMUN., DEFENSE, DOCUMENT FACILI.	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
632	RADIO, RADAR SITE	INDUSTRIAL/WAREHOUSE
633	FIRE, POLICE, INDUSTRIAL COMM. CNTR	INSTITUTIONAL
634	TELEPHONE EXCHANGE, CENTRAL OFF.	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
636	DOCUMENT CNTR, RECORD REPOSITORY	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
646	STEAM, HEAT DISTRIBUTION SYSTEM	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
649	OTHER UTILITY, ENERGY DISTRIB. SYSTEM	INDUSTRIAL/WAREHOUSE
650	UNKNOWN AGRICULTURE	LAND
651	POULTRY, EGG PRODUCTION	LAND
652	COW, CATTLE PRODUCTION	LAND
653	PIGGERY, HOG PRODUCTION	LAND
654	OTHER LIVESTOCK PRODUCTION	LAND
655	CROPS, ORCHARDS	LAND
656	TOBACCO CURING SHED	INDUSTRIAL/WAREHOUSE
657	FRUIT, VEGETABLE PACKING	INDUSTRIAL/WAREHOUSE
659	LIVESTOCK PRODUCTION	LAND
660	UNKNOWN FOREST, HUNTING, FISHING	LAND
661	FOREST, STAND TIMBER W/OUT LOGGING	LAND
662	FOREST, STAND TIMBER WITH LOGGING	LAND
663	HUNTING,TRAPPING,GAME PROPOGATION	LAND
664	TREE	LAND
665	FISH HATCHERY	LAND
666	WOOD CHIP PILE	LAND

Fixed Property Use	Fixed Property Use Description	Category Assigned
669	FOREST, TIMBERLAND	LAND
670	UNKNOWN MINING,QUARRYING,MATER	INDUSTRIAL/WAREHOUSE
671	COAL MINE	INDUSTRIAL/WAREHOUSE
672	ORE MINE	INDUSTRIAL/WAREHOUSE
673	ORE CONCENTRATION PLANT	INDUSTRIAL/WAREHOUSE
674	PETROLEUM, NATURAL GAS WELL, W/ RESERV	INDUSTRIAL/WAREHOUSE
675	STONE, SLATE, CLAY, GRAVEL, SAND	INDUSTRIAL/WAREHOUSE
676	SALT MINE	INDUSTRIAL/WAREHOUSE
677	CHEMICAL, FERTILIZER, MINERAL MINE	INDUSTRIAL/WAREHOUSE
678	NON-METALLIC MINERAL MINE,QUARRY	INDUSTRIAL/WAREHOUSE
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
680	UNKNOWN NONMETALLIC MINERAL, PRODUCTS	INDUSTRIAL/WAREHOUSE
681	STRUCTURAL CLAY MANUFACTURE	INDUSTRIAL/WAREHOUSE
682	GLASS MANUFACTURE, EXCLD CONTAIN	INDUSTRIAL/WAREHOUSE
683	GLASS CONTAINER MANUFACTURE	INDUSTRIAL/WAREHOUSE
684	POTTERY, CHINA, EARTHENWARE MANU.	INDUSTRIAL/WAREHOUSE
685	CEMENT MANUFACTURE	INDUSTRIAL/WAREHOUSE
686	CONCRETE BATCH PLANT	INDUSTRIAL/WAREHOUSE
687	ABRASIVES MANUFACTURE	INDUSTRIAL/WAREHOUSE
688	NONMETALLIC MINERAL PRODUCT	INDUSTRIAL/WAREHOUSE
689	OTHER NONMETALLIC MINERAL PRODUCTS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
708	GENERAL MAINTENANCE SHOP NOT CLASS	INDUSTRIAL/WAREHOUSE
709	MANUFACTURING PROPERTY NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
710	UNKNOWN FOOD INDUSTRIES	INDUSTRIAL/WAREHOUSE
711	SLAUGHTERING, PREPAR. PRESERVING MEAT	INDUSTRIAL/WAREHOUSE
712	DAIRY PRODUCT MANUFACTURE	INDUSTRIAL/WAREHOUSE
713	CANNING, PRESERVING FRUITS, VEGET.	INDUSTRIAL/WAREHOUSE
714	CANNING, PRESERVING FISH, SEA FOOD	INDUSTRIAL/WAREHOUSE
715	MANUFACTURE OF GRAIN MILL	INDUSTRIAL/WAREHOUSE
716	BAKERY PRODUCT MANUFACTURE	INDUSTRIAL/WAREHOUSE
717	SUGAR REFINING, CONFECTIONERY	INDUSTRIAL/WAREHOUSE
718	SNACK FOODS MANUFACTURE	INDUSTRIAL/WAREHOUSE
719	OTHER FOOD INDUSTRIES	INDUSTRIAL/WAREHOUSE
720	UNKNOWN BEVERAGES,TOBACCO,OILS	INDUSTRIAL/WAREHOUSE
721	DISTILLING, RECTIFYING, BLEND SPIRITS	INDUSTRIAL/WAREHOUSE
722	WINES, WINERY	INDUSTRIAL/WAREHOUSE
723	BREWERY, MANUFACTURE OF MALT	INDUSTRIAL/WAREHOUSE
724	SOFT DRINK, CARBONATED WATER	INDUSTRIAL/WAREHOUSE
725	TOBACCO PRODUCTS MANUFACTURE	INDUSTRIAL/WAREHOUSE
726	VEGETABLE AND ANIMAL OIL FAT; SOAP	INDUSTRIAL/WAREHOUSE
729	OTHER BEVERAGES, TOBACCO, ESSENTIAL OILS	INDUSTRIAL/WAREHOUSE
730	UNKNONW TEXTILES	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Fixed Property Use Description	Category Assigned
731	COTTON GIN	INDUSTRIAL/WAREHOUSE
732	COTTON SPINNING, WEAVING	INDUSTRIAL/WAREHOUSE
733	WOOL OR WORSTED SPINNING, WEAVING	INDUSTRIAL/WAREHOUSE
734	MIXED, BLENDED, OTHER FIBERS	INDUSTRIAL/WAREHOUSE
735	TEXTILE FINISHING PLANT	INDUSTRIAL/WAREHOUSE
736	KNITTING MILLS FOR ALL FIBERS	INDUSTRIAL/WAREHOUSE
737	CORDAGE, ROPE, TWINE, NET MANU.	INDUSTRIAL/WAREHOUSE
738	FLOOR COVERING, COATED FABRIC MANU.	INDUSTRIAL/WAREHOUSE
739	OTHER TEXTILES	INDUSTRIAL/WAREHOUSE
740	UNKNOWN FOOTWEAR, APPAREL, LEATH	INDUSTRIAL/WAREHOUSE
741	FOOTWEAR MANUFACTURE	INDUSTRIAL/WAREHOUSE
742	WEARING APPAREL EXCLUDING FOOTWEAR	INDUSTRIAL/WAREHOUSE
743	MADE-UP TEXTILE GOODS MANU.	INDUSTRIAL/WAREHOUSE
744	TANNERIES, LEATHER FINISHING	INDUSTRIAL/WAREHOUSE
745	FUR PRODUCTS EXCLD. WEAR APPAR.	INDUSTRIAL/WAREHOUSE
746	LEATHER PROD. EXCLD FOOTWEAR	INDUSTRIAL/WAREHOUSE
747	RUBBER, RUBBER PRODUCTS MANU.	INDUSTRIAL/WAREHOUSE
749	OTHER FOOTWEAR, WEARING APPAREL	INDUSTRIAL/WAREHOUSE
750	UNKNOWN WOOD, FURNITURE, PAPER	INDUSTRIAL/WAREHOUSE
751	SAWMILL, PLANING, WOOD MILL	INDUSTRIAL/WAREHOUSE
752	WOODEN OR CANE CONTAINERS	INDUSTRIAL/WAREHOUSE
753	WOOD, CORK PROD. (NOT CONTAINERS)	INDUSTRIAL/WAREHOUSE
754	FURNITURE, FIXTURE, BEDDING MANU.	INDUSTRIAL/WAREHOUSE
755	PAPER, PULP, PAPERBOARD MANU.	INDUSTRIAL/WAREHOUSE
756	PAPER, PULP, PAPERBOARD PROD.	INDUSTRIAL/WAREHOUSE
757	NEWSPAPER OR MAGAZINE PRINT. PUBL.	INDUSTRIAL/WAREHOUSE
758	PRINT, PUBLISHING, ALLIED INDUSTRY	INDUSTRIAL/WAREHOUSE
759	OTHER WOOD, PAPER, PRINTING	INDUSTRIAL/WAREHOUSE
760	UNKNOWN CHEMICAL, PLASTIC, PETROLEUM	INDUSTRIAL/WAREHOUSE
761	INDUSTRIAL CHEMICAL MANU.	INDUSTRIAL/WAREHOUSE
762	HAZARDOUS CHEMICAL MANU.	INDUSTRIAL/WAREHOUSE
763	PLASTIC MANUFACTURE	INDUSTRIAL/WAREHOUSE
764	PLASTIC PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
765	PAINT, VARNISH, LACQER, MANUF.	INDUSTRIAL/WAREHOUSE
766	DRUG, COSMETIC, PHARMACEUTICAL MANU.	INDUSTRIAL/WAREHOUSE
767	PETROLEUM REFINERY, NATURAL GAS PLNT	INDUSTRIAL/WAREHOUSE
768	ASPHALT, COAL PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
769	OTHER CHEMICAL, PLASTIC, PETROLEUM	INDUSTRIAL/WAREHOUSE
770	UNKNOWN METAL, METAL PRODUCTS	INDUSTRIAL/WAREHOUSE
771	IRON, STEEL MANU.	INDUSTRIAL/WAREHOUSE
772	NONFERROUS METAL MANU.	INDUSTRIAL/WAREHOUSE
773	METAL PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
774	MACHINERY MANUFACTURE	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Fixed Property Use Description	Category Assigned
775	ELECTRICAL EQUIPMENT MANU.	INDUSTRIAL/WAREHOUSE
776	ELECTRICAL APPLIANCE, ELECTRONICS	INDUSTRIAL/WAREHOUSE
779	OTHER METAL, METAL PRODUCTS	INDUSTRIAL/WAREHOUSE
780	VHCL ASSEM, MFG; INSUFF INFO	INDUSTRIAL/WAREHOUSE
781	SHIPBLDG, REPAIR VESSELS >65 FT	INDUSTRIAL/WAREHOUSE
782	BOAT BUILDING, REPAIR VESSELS <65 FT	INDUSTRIAL/WAREHOUSE
783	RAILWAY EQUIP. MANU., REPAIR	INDUSTRIAL/WAREHOUSE
784	MOTOR VEHICLE MANU.	INDUSTRIAL/WAREHOUSE
785	BICYCLE MFG, ASSEMBLY, REPAIR	INDUSTRIAL/WAREHOUSE
786	AIRCRAFT, ROCKET MANU., REPAIR	INDUSTRIAL/WAREHOUSE
787	MANU, OF TRANSPORT EQUIP.	INDUSTRIAL/WAREHOUSE
789	VEHICLE ASSEMBLY, MANU. NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
790	OTHER MFG, INSUFF INFO AVAIL	INDUSTRIAL/WAREHOUSE
791	INSTRUMENT MANU.	INDUSTRIAL/WAREHOUSE
792	PHOTOGRAPHIC, OPTICAL GOODS MANU.	INDUSTRIAL/WAREHOUSE
793	WATCH, CLOCK MANUFACTURE	INDUSTRIAL/WAREHOUSE
794	JEWELRY MANU.	INDUSTRIAL/WAREHOUSE
795	MUSICAL INSTRUMENT MANUFACTURE	INDUSTRIAL/WAREHOUSE
796	LAUNDRY, DRY CLEANING PLANT	INDUSTRIAL/WAREHOUSE
797	PHOTOGRAPHIC FILM PROCESSING LAB	INDUSTRIAL/WAREHOUSE
798	TOY, SPORTING GOOD MANU. NOT CLASS	INDUSTRIAL/WAREHOUSE
799	OTHER MANUFACTURING NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
809	STORAGE PROPERTY NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
810	AGRICULTURAL PRODUCTS STORG; INSUFF INFO	LAND
811	SEEDS, BEANS, NUTS, SILAGE STORAGE	LAND
812	BOXED, CRATED, AGRICU. STORAGE	LAND
813	LOOSE BAGGED AGRIC. PRODUCTS	LAND
814	LOOSE, BALED TOBACCO STORAGE	LAND
815	BARN, STABLES	LAND
816	GRAIN ELEVATORS, SILO	LAND
817	LIVESTOCK STORAGE	LAND
818	AGRICULTURAL SUPPLY STORAGE	LAND
819	LIVESTOCK, POULTRY STORAGE	LAND
820	TEXTILE STORAGE; INSUFF INFO	LAND
821	BALED COTTON STORAGE	INDUSTRIAL/WAREHOUSE
822	BALED WOOL, WORSTED STORAGE	INDUSTRIAL/WAREHOUSE
823	BALED SILK, SYN FIBER STORAGE	INDUSTRIAL/WAREHOUSE
824	BALED JUST, MIX/BLEND FIBER	INDUSTRIAL/WAREHOUSE
825	CLOTH YARN STORAGE	INDUSTRIAL/WAREHOUSE
826	WEARING APPAREL, GARMENTS, STORAGE	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Fixed Property Use Description	Category Assigned
827	LEATHER, PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
828	FUR, SKIN, HAIR PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
829	TEXTILE STORAGE NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
830	PROCESSED FOOD/TOBACCO; INSUFF INFO	INDUSTRIAL/WAREHOUSE
831	PACKAGED FOOD STUFF STORAGE	INDUSTRIAL/WAREHOUSE
832	CANNED, BOTTLED FOOD, DRINK STORAGE	INDUSTRIAL/WAREHOUSE
833	LOOSE, BAGGED, PROCESSED FOOD STRG	INDUSTRIAL/WAREHOUSE
834	FOOD LOCKER PLANTS	INDUSTRIAL/WAREHOUSE
835	COLD STORAGE	INDUSTRIAL/WAREHOUSE
836	BULK SUGAR STORAGE	INDUSTRIAL/WAREHOUSE
837	BULK FLOUR, STARCH STORAGE	INDUSTRIAL/WAREHOUSE
838	PACKAGED TOBACCO PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
840	PETRO PROD/ ALC BEV; INSUFF INFO	INDUSTRIAL/WAREHOUSE
841	FLAMMABLE, COMBUST, LIQUID TANK STRG	INDUSTRIAL/WAREHOUSE
842	GASOMETER, CRYOGENIC GAS STORAGE	INDUSTRIAL/WAREHOUSE
843	LP-GAS BULK PLANT	INDUSTRIAL/WAREHOUSE
844	MISSILE, ROCKET FUEL STORAGE	INDUSTRIAL/WAREHOUSE
845	PACKAGE PETROLEUM PRODUCTS	INDUSTRIAL/WAREHOUSE
846	ALCOHOLIC BEVERAGE STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL/WAREHOUSE
850	WOOD/PAPER PROD, INSUFF INFO	INDUSTRIAL/WAREHOUSE
851	LUMBER YARD, BLDG. MATERIALS STRG	INDUSTRIAL/WAREHOUSE
852	WOOD PRODUCTS, FURNITURE STRG	INDUSTRIAL/WAREHOUSE
853	FIBER PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
854	ROLLED PAPER STORAGE	INDUSTRIAL/WAREHOUSE
855	PAPER, PAPER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
856	TIMBER, PULPWOOD, LOGS, WOOD FUEL	INDUSTRIAL/WAREHOUSE
859	WOOD, PAPER PRODUCTS NOT CLASSIFIED	INDUSTRIAL/WAREHOUSE
860	CHEMICAL/PLASTIC; INSUFF INFO	INDUSTRIAL/WAREHOUSE
861	INDUSTRIAL CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
862	HAZARDOUS CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
863	PLASTIC, PLASTIC PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
864	FERTILIZER STORAGE	INDUSTRIAL/WAREHOUSE
865	PAINT, VARNISH STORAGE	INDUSTRIAL/WAREHOUSE
866	DRUG, COSMETIC, PHARMACEUTICAL STRG	INDUSTRIAL/WAREHOUSE
867	RUBBER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
868	PHOTOGRAPHIC FILM STORAGE	INDUSTRIAL/WAREHOUSE
869	CHEMICAL/PLASTIC NOT CLASS	INDUSTRIAL/WAREHOUSE
870	METAL PRODUCTS ; INSUFF INFO	INDUSTRIAL/WAREHOUSE
871	BASIC METAL FORM STORAGE	INDUSTRIAL/WAREHOUSE
872	METAL PARTS STORAGE	INDUSTRIAL/WAREHOUSE
874	MACHINERY STORAGE	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Fixed Property Use Description	Category Assigned
875	ELECTRICAL APPLIANCE, SUPPLY STORAGE	INDUSTRIAL/WAREHOUSE
876	FINISHED METAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
877	SCRAP, JUNKYARDS	INDUSTRIAL/WAREHOUSE
879	METAL/PRODUCTS NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
883	BUS, TRUCK, AUTO FLEET STORAGE	INDUSTRIAL/WAREHOUSE
884	HEAVY MACHINE, EQUIPMENT STORAGE	INDUSTRIAL/WAREHOUSE
885	BOAT, SHIP STORAGE	INDUSTRIAL/WAREHOUSE
886	AIRCRAFT HANGER	INDUSTRIAL/WAREHOUSE
887	RAILWAY STORAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	NON-SPECIFIC
889	VEHICLE STORAGE NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
890	GENERAL ITEM; INSUFF INFO	INDUSTRIAL/WAREHOUSE
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
892	BAGGED MINERAL PROD STORAGE	INDUSTRIAL/WAREHOUSE
893	PACKAGED MINERAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
894	FREIGHT TERMINAL	INDUSTRIAL/WAREHOUSE
895	COAL/COKE BRIQ/CHARCOAL STORAGE	INDUSTRIAL/WAREHOUSE
896	MILITARY, NATIONAL DEFENSE NOT CLASS	INSTITUTIONAL
897	ICE STORAGE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
909	SPECIAL PROPERTIES NOT CLASS ABOVE	NON-SPECIFIC
910	CONSTR, UNOCCUPIED PROPERTY; INSUFF INFO	NON-SPECIFIC
911	BUILDING UNDER CONSTRUCTION	NON-SPECIFIC
912	BUILDING UNDER DEMOLITION	NON-SPECIFIC
913	CONSTRUCTION, OTHER THAN BUILDINGS	NON-SPECIFIC
914	DEMOLITION, OTHER THAN BUILDINGS	NON-SPECIFIC
915	VACANT PROPERTY	LAND
916	CONTRACTOR'S SHED	COMMERCIAL
917	IDLE PROPERTY	LAND
918	BUILDING UNDER RENOVATION	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
920	SPECIAL STRUCTURES; INSUFF INFO	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
924	TOLL STATION	NON-SPECIFIC
925	SHELTER	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
927	OUTDOOR TELEPHONE BOOTH	NON-SPECIFIC

Fixed Property Use	Fixed Property Use Description	Category Assigned
928	AERIAL TRAMWAY	NON-SPECIFIC
929	SPECIAL STRUCTURES NOT CLASS ABOVE	NON-SPECIFIC
930	OUTDOOR PROPERTIES; INSUFF INFO	NON-SPECIFIC
931	OPEN LAND, FIELD	LAND
932	DUMP, SANITARY LANDFILL	NON-SPECIFIC
933	PUBLIC MAILBOX	NON-SPECIFIC
934	CEMETARY	NON-SPECIFIC
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	LAND
939	OUTDOOR PROPERTIES NOT CLASS ABOVE	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
942	WITHIN DESIGNATED PORT/CHANNEL/ANCH	NON-SPECIFIC
943	ALONGSIDE QUAY, PIER, PILINGS	NON-SPECIFIC
944	AT FLAMMABLE LIQ/GAS LOAD/UNLOAD FAC	NON-SPECIFIC
945	AGROUND	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
949	WATER AREAS NOT CLASS ABOVE	NON-SPECIFIC
950	RAILROAD PROPERTY; INSUFF INFO AVAIL	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
953	SIDING	NON-SPECIFIC
954	RAILROAD SIGNALING, SWITCH CONTROL	NON-SPECIFIC
959	RAILROAD PROPERTY NOT CLASS ABOVE	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
964	UNPAVED STREET, ROAD, PATH	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
969	RD/PARKING NOT CLASS ABOVE	NON-SPECIFIC
970	AIRCRAFT AREAS; INSUFF INFO	COMMERCIAL
971	IN FLIGHT	COMMERCIAL
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
979	AIRCRAFT AREAS NOT CLASS ABOVE	COMMERCIAL
980	EQUIP OPERATING; INSUFF INFO	NON-SPECIFIC
981	CONSTRUCTION SITE	NON-SPECIFIC
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC

Fixed Property Use	Fixed Property Use Description	Category Assigned
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
989	EQUIPMENT OPERATING AREAS NOT CLASS ABOVE	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

ALTERNATIVE FISCAL YEAR 2016-17 RATE SCENARIOS

Fire Assessment Rates (Fiscal Year 2016-17) (97.5% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$222			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$510	\$159	\$779
	2,000 – 3,499	\$1,020	\$318	\$1,557
	3,500 – 4,999	\$1,784	\$556	\$2,724
	5,000 – 9,999	\$2,549	\$794	\$3,891
	10,000 – 19,999	\$5,098	\$1,588	\$7,782
	20,000 – 29,999	\$10,195	\$3,175	\$15,564
	30,000 – 39,999	\$15,292	\$4,763	\$23,346
	40,000 – 49,999	\$20,389	\$6,350	\$31,128
	>50,000	\$25,486	\$7,938	\$38,909

*Estimated Gross Revenue: \$24,967,703; Estimated Exempt Buy-down: \$2,812,009; Estimated Net Revenue: \$22,155,694.

Fire Assessment Rates (Fiscal Year 2016-17) (95% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	\$217			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$497	\$155	\$759
	2,000 – 3,499	\$994	\$310	\$1,517
	3,500 – 4,999	\$1,739	\$542	\$2,654
	5,000 – 9,999	\$2,484	\$774	\$3,792
	10,000 – 19,999	\$4,967	\$1,547	\$7,583
	20,000 – 29,999	\$9,933	\$3,094	\$15,165
	30,000 – 39,999	\$14,900	\$4,641	\$22,747
	40,000 – 49,999	\$19,866	\$6,188	\$30,330
	>50,000	\$24,832	\$7,734	\$37,912

*Estimated Gross Revenue: \$24,327,505; Estimated Exempt Buy-down: \$2,740,229; Estimated Net Revenue: \$21,587,276.