City of Oakland Park, Florida

Fire Rescue Assessment Memorandum

APRIL 2024

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Introduction

The City of Oakland Park (City) has engaged Anser Advisory Consulting, LLC., formerly known as Government Services Group, Inc. (Anser), to assist the City in the update of the City's existing fire assessment program for Fiscal Year 2024-25 (Fire Assessment Project).

Anser 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. Anser assisted the City with the development and implementation of the fire services assessment program and also with several updates to the program, the most recent being for Fiscal Year 2020-21.

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

BACKGROUND

In Fiscal Year 2024, the assessment program funded approximately $7.73 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 2024.

Table 1
City of Oakland Park Fire Assessment Rates (FY 2024)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$276			
Non-Residential Property Use Categories	**Building Classifications (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$405	$47	$674
	2,000 - 3,499	$810	$94	$1,347
	3,500 - 4,999	$1,416	$164	$2,357
	5,000 - 9,999	$2,023	$234	$3,367
	10,000 - 19,999	$4,046	$467	$6,733
	20,000 - 29,999	$8,091	$933	$13,466
	30,000 - 39,999	$12,137	$1,400	$20,198
	40,000 - 49,999	$16,182	$1,866	$26,931
	50,000 - 59,999	$20,228	$2,333	$33,664
	60,000 - 69,999	$24,273	$2,799	$40,396
	70,000 - 79,999	$28,319	$3,266	$47,129
	80,000 - 89,999	$32,364	$3,732	$53,862
	90,000 - 99,999	$36,410	$4,199	$60,594
	≥ 100,000	$40,455	$4,665	$67,327

For Fiscal Year 2025, 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 Oakland Park Fire Rescue Department's operations.

Service Delivery Description

SERVICE DELIVERY DESCRIPTION

The City of Oakland Park's Fire Rescue Department provides emergency services including standard fire suppression, emergency medical rescue services, state disaster response, emergency management and disaster preparedness, fire prevention and safety education.

The Fire Rescue Department's facilities inventory is comprised of three (3) fire rescue stations. Table 2 lists the Fire Rescue Department's buildings/facilities inventory, as well as the corresponding physical location address for each facility.

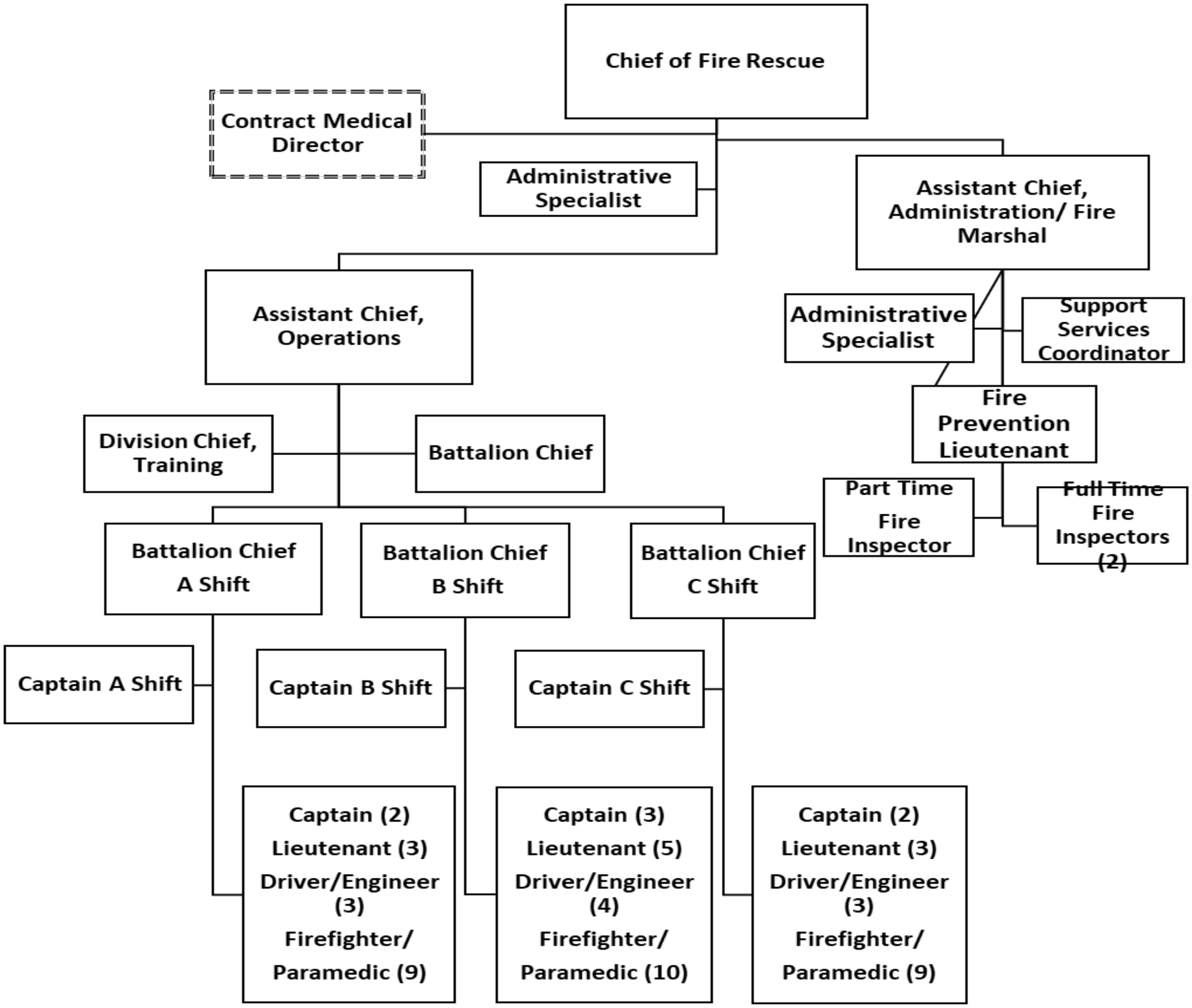
Table 2
Fire Rescue Department Buildings/Facilities Inventory

Station	Address
Station 9	301 NE 38 Street Oakland Park, FL
Station 20	4721 NW 9th Avenue Oakland Park, FL
Station 87	2100 NW 39 Street Oakland Park, FL

Source: City of Oakland Park

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
Fire Rescue Department Organizational Chart



Source: City of Oakland Park

Table 4
Fire Rescue Department Apparatus Staffing

Apparatus	Minimum Staffing
Quint	3
Engine	3
Squirt	3
Rescue Vehicle	2
Battalion Vehicle	1

Source: City of Oakland Park

Table 5
Fire Rescue Department Apparatus Fire Flow

Apparatus	Location	Fire Flow (GPM)
Quint	Station 9	1,509
Rescue Vehicle		N/A
Battalion Vehicle		N/A
Engine	Station 20	1,500
Rescue Vehicle		N/A
Quint	Station 87	1,509
Rescue Vehicle		N/A
Rescue Boat		N/A
Engine	Reserve	1,500
Quint		2,016
Squirt		1,500
Engine		1,510
Total GPM		**11,044**

Source: City of Oakland Park

The current pumping capacity is defined as the combined amount of water that all apparatus can pump to a fully involved, non-residential structure fire. As outlined in Table 5, the pumping capacity readily available to the City is 11,044 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 unlimited square footage. However, the City has made a policy decision not to change the current 100,000 square foot cap on non-residential buildings.

Assessable Cost Calculations

The cost calculations, apportionment methodology, and assessable rates developed apply to the City's fire services as provided by the City's fire rescue department to the incorporated area of the City.

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, Anser 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 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, the revenues associated with "Service Charge Fire Inspection" were allocated entirely to fire. Similarly, all revenues associated with "Service Charge Ambulance" 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 minimum staffing, the City has 10 non-EMS personnel and 7 EMS personnel, for a total of 17 combat personnel per shift. This staffing therefore yields a 58.82 percent non-EMS Administrative Factor.

This percentage was 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 services expenditures for "Wages Regular" were allocated based on the Administrative Factor. Similarly, the Administrative Factor was applied to operating expenditures for "Office Supplies", "Printing and Binding" and "Training" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other expenditure 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 based on the fire rescue calls within the City. This factor was not applied to any budget line items in the current study.

ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations for Fiscal Years 2024 through Fiscal Year 2028 are based on the following assumptions for the purpose of this Fire Rescue Assessment Memorandum.

- A 10% annual increase was applied across most line items relating to personnel expenditures such as “Wages Regular”, “Overtime”, and “Workers Compensation”.
- A 20% annual increase was applied to “Retirement Contributions”.
- A 5% annual increase was applied across all “Operating” and certain “Capital Outlay” expenditures and “Revenues”.
- 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 (TC @ 2%)” under “Miscellaneous Assessable Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statues, 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 “Miscellaneous Assessable Expenditures” reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2024 based on an application of the above factors to the Fiscal Year 2024 adopted budget as provided by the City. In the last assessment study, the assessable budget for FY 2021 was determined to be $7,748,004. The assessable cost for FY 2024 shows an increase of 32%, or $2,490,776, over FY 2021. The calculation yields an assessable cost of $10,238,780 for Fiscal Year 2024.

Table 6
Assessable Cost Calculations (FY 2024)

	FY 2024 Projected Budget	FY 2024 Assessable Budget
EXPENDITURES		
Personnel		

	FY 2024 Projected Budget	FY 2024 Assessable Budget
Wages Regular	6,528,769	3,840,452
Wages Temp Part Time	45,151	26,559
Overtime	388,700	228,647
Special Pay Supplemental	67,110	39,476
Wages Assignment	20,000	11,765
FICA Taxes	386,637	227,434
Medicare Tax	90,469	53,217
Retire Contributions	5,144,798	3,026,352
Life And Health Insurance	846,806	498,121
Health Savings City Contri	73,000	42,941
Workers Compensation	265,380	156,106
Total Personnel	**$13,856,820**	**$8,151,071**
Operating		
Professional Services	112,310	66,065
Other Services	165,950	-
Other Services Annual Support	59,210	34,829
Travel And Per Diem	35,610	20,947
Communications Services	169,068	99,452
Freight And Postage Services	800	471
Rentals And Leases	4,832	2,842
Repair And Maintenance	162,950	95,853
Printing And Binding	13,350	7,853
Promotional Activities	18,000	10,588
Other Cur Charges	2,000	1,176
Office Supplies	5,000	2,941
Operating Supplies	455,575	267,985
Operating Supplies-Software	19,400	11,412
Operating Supplies Equipment	30,800	18,118
Books Pub Subscrip Memb	28,280	16,635
Training	67,650	39,794
Training RFIPR	4,500	2,647
Total Operating	**$1,355,285**	**$699,609**
Capital Outlay		
Capital Outlay Vehicles	44,000	25,882
Capital Outlay Machin & Equip	80,100	47,118
Total Capital Outlay	**$124,100**	**$73,000**
Debt Service		
Various loan for vehicles	765,916	765,916
Total Debt Service	**$765,916**	**$765,916**
TOTAL EXPENDITURES	**$16,102,121**	**$9,689,595**
REVENUES		
Service Charge Fire Inspection	(24,000)	(24,000)

	FY 2024 Projected Budget	FY 2024 Assessable Budget
Service Charge Ambulance	(1,145,000)	-
Emergency Transport Supplement	(200,000)	-
Ins Premium Tax For Fireftrs	(244,000)	(143,529)
TOTAL REVENUES	**($1,613,000)**	**($167,529)**
MISCELLANEOUS ASSESSALE EXPENDITURES		
Collection Cost (TC @ 2%)		$204,776
Statutory Discount (@ 5%)		$511,939
TOTAL MISC. ASSESSABLE EXPENDITURES		**$716,715**
TOTAL ASSESABLE COSTS		**$10,238,780**

Table 7 shows the assessable costs for Fiscal Year 2025 through Fiscal Year 2028 and the five-year average assessable costs.

Table 7
Assessable Cost Calculations (Fiscal Year 2025 through Fiscal Year 2028 and Five-Year Average)

	FY 2024 Assessable Budget	FY 2025 Assessable Budget	FY 2026 Assessable Budget	FY 2027 Assessable Budget	FY 2028 Assessable Budget	Five-Year Average Assessable Budget
EXPENDITURES						
Personnel	$8,151,071	$9,739,741	$11,108,307	$12,693,506	$14,532,957	$11,245,116
Operating	$699,609	$734,589	$771,319	$809,885	$850,379	$773,156
Capital Outlay	$73,000	$58,824	$61,765	$64,853	$68,096	$65,307
Debt Service	$765,916	$660,298	$693,313	$693,313	$693,313	$722,376
TOTAL EXPENDITURES	**$9,689,595**	**$11,193,452**	**$12,634,703**	**$14,261,556**	**$16,144,745**	**$12,805,956**
TOTAL REVENUES	**$167,529**	**($151,529)**	**($159,106)**	**($167,061)**	**($175,414)**	**($164,128)**
TOTAL MISC. ASSESSABLE EXPENDITURES	**$716,715**	**$831,112**	**$939,023**	**$1,060,876**	**$1,201,993**	**$951,535**
TOTAL ASSESSABLE COSTS	**$10,238,780**	**$11,873,035**	**$13,414,620**	**$15,155,371**	**$17,171,323**	**$13,570,626**

Determination of Fire Rescue Services Demand

INCIDENT DATA

Anser obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses within the City by City fire rescue vehicles for Fiscal Year 2022-23.

The City uses the National Fire Incident Reporting System (NFIRS) to record its fire rescue incidents. The NFIRS 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 NFIRS, “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 NFIRS, “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.

Anser analyzed the Fiscal Year 2022-23 fire rescue incident data from the NFIRS files to evaluate trends and determine if aberrations were present. The City’s fire rescue incident data for Fiscal Year 2022-23 represents 9,297 total fire rescue incidents.

Of the 9,297 fire rescue incidents, there were 6,596 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 6,596 EMS type incidents were not included in the analysis.

Of the 2,701 remaining fire type incidents, 1,722 were calls to specific property uses. Accordingly, 979 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 979 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 9 calls to these two property-use categories were removed.

Using the fixed property use codes, the remaining 1,713 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse and institutional.

Table 8 outlines the property use category assignment of fire type incidents based on the analysis conducted.

Table 8
Fire Rescue Calls by Category (Fiscal Year 2022-23)

	Prior Study*		Fiscal Year 2022-23	
Category	**Number of Incidents**	**Percentage of Incidents**	**Number of Incidents**	**Percentage of Incidents**
Residential	870	65.02%	1,135	66.26%
Commercial	296	22.12%	357	20.84%
Industrial/Warehouse	29	2.17%	44	2.57%
Institutional	143	10.69%	177	10.33%
Total	**1,338**	**100.00%**	**1,713**	**100.00%**

Source: City of Oakland Park
*Prior Study Data Included for Comparison Purposes Only

WEIGHTING OF INCIDENTS

The resources and related cost of responding to calls varies among the property use categories. To address these differences, a cost factor was assigned to each property category based on two factors:

1. the average number of personnel responding to incidents in the property use category; and
2. the average time that personnel and equipment were out-of-service while responding to incidents in the particular property use category.

The City's fire rescue incident data maintains the number of personnel responding to each call for service. The number of personnel responding to each call were aggregated by property category and divided by the number of calls in each property category to arrive at an average number of personnel responding to a call for service for each property category. These averages and relative weighting factors for each property use category are seen in Table 9 below:

Table 9
Average Personnel Response and Relative Weighting Factors

Property Category	Average Personnel Response	Relative Weighting Factor
Residential	4.681	1.000
Commercial	4.462	0.953
Industrial/Warehouse	5.409	1.156
Institutional	3.757	0.803

In addition, the City's fire rescue incident data maintains the time that each apparatus is out-of-service (not available to respond to a call for service). These times were aggregated by property use category and divided by the number of calls in each particular property use category to arrive at an average time out-of-service. These times and relative weighting factors for each property use category are seen in Table 10 below:

Table 10
Average Call Duration and Relative Weighting Factors

Property Category	Average Call Duration	Relative Weighting Factor
Residential	22.67	1.000
Commercial	23.07	1.018
Industrial/Warehouse	38.09	1.680
Institutional	23.46	1.035

The actual fire calls in Table 8, typical initial response relative weighting factors in Table 9 and average call duration relative weighting factors in Table 10 were used to calculate the weighted fire calls for each property use category based on the formula below:

(Actual Fire Calls x Average Personnel Response Relative Weighting Factor x 0.5) + (Actual Fire Calls x Average Call Duration Relative Weighting Factor x 0.5)

Table 11 outlines the property use category assignment of weighted fire type incidents based on the analysis conducted by Anser.

Table 11
Weighted Fire Calls by Property Category (Fiscal Year 2022-23)

Property Category	Number of Weighted Incidents	Percentage Weighted Calls
Residential	1,135.00	66.30%
Commercial	351.81	20.55%
Industrial/Warehouse	62.39	3.64%
Institutional	162.62	9.50%
Total	**1,711.82**	**100.00%**

Computation of Fire Rescue Assessments

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support and reaffirm these findings that the fire 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; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire rescue services 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 adopted Fiscal Year 2024 assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the weighted Fiscal Year 2022-23 fire incident data. This apportionment is illustrated in Table 12.

Table 12
Cost Apportionment (FY 2024)

Category	Number of Weighted Incidents	Percentage of Weighted Incidents	Percentage of Fiscal Year 2024 Assessable Costs
Residential	1,135.00	66.30%	$6,788,681
Commercial	351.81	20.55%	$2,104,261
Industrial/Warehouse	62.39	3.64%	$373,144
Institutional	162.62	9.50%	$972,694
Total	**1,711.82**	**100.00%**	**$10,238,780**

The projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the weighted Fiscal Year 2022-23 fire incident data. This apportionment is illustrated in Table 13.

Table 13
Five-Year Average Cost Apportionment (FY 2024 through FY 2028)

Category	Number of Weighted Calls	Percentage of Weighted Calls	Percentage of Five-Year Average Assessable Costs
Residential	1,135.00	66.30%	$8,997,816
Commercial	351.81	20.55%	$2,789,018
Industrial/Warehouse	62.39	3.64%	$494,570
Institutional	162.62	9.50%	$1,289,222
Total	**1,711.82**	**100.00%**	**$13,570,626**

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category were further apportioned among the individual buildings of property within each property use category on the basis shown in Table 14.

Table 14
Parcel Apportionment within Property Use Categories

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

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 property was calculated. The amount of 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 15 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 15
Residential Dwelling Units

Residential Property Use Category	Number of Dwelling Units
Residential	20,408

Source: Broward County Property Appraiser's Office

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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.
- The greater the Building Area, the great the potential for a large fire and the greater the number of firefighting resources that must be available in the event of a fire in a structure of that building's size. Therefore, it is fair and reasonable to use building area as a proxy for determining the parcels' fire assessment.

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 for each category was determined by multiplying the percent of total fire calls attributable to each non-residential property category by the total assessable costs. This calculated amount of assessable costs for each non-residential category was then divided by the number of non-residential square feet assigned to each category to obtain an assessment amount per building within each non-residential property category. For buildings containing non-residential improvements of 100,000 square feet or more, an assignment of improved area of 100,000 square feet was made.

Table 16 shows the number of buildings in each square foot range for each non-residential property use category.

Table 16
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	289	126	35
	2,000 - 3,499	166	147	27
	3,500 - 4,999	75	128	11
	5,000 - 9,999	125	178	30
	10,000 - 19,999	63	79	16
	20,000 - 29,999	20	17	7
	30,000 - 39,999	10	6	4

Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	40,000 - 49,999	11	0	2
	50,000 - 59,999	4	1	2
	60,000 - 69,999	1	0	1
	70,000 - 79,999	1	1	0
	80,000 - 89,999	2	1	2
	90,000 - 99,999	1	1	1
	≥ 100,000	4	3	7

Source: Broward County Property Appraiser's Office

COMPUTATION OF FIRE RESCUE ASSESSMENT RATES

Fire rescue 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.

Tables 17 through 20 illustrate assessment rates after application of the assessment methodology based on various percentages of the projected five-year average assessable costs. These tables also show the estimated gross revenue, estimated exempt buy-buydown, and estimated net revenue of the given rate. The estimated exempt buy-down reflects the exemption currently approved by the City of Oakland Park, which consists of exemptions for governmentally-owned property; institutional, tax-exempt property and residential exemptions for seniors, veterans, and disabled persons and first responders.

Table 17 illustrates the assessment rates after application of the assessment methodology based on 100 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs.

Table 17
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (100% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$441			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$655	$136	$684
	2,000 - 3,499	$1,310	$271	$1,367
	3,500 - 4,999	$2,293	$474	$2,391
	5,000 - 9,999	$3,275	$677	$3,416
	10,000 - 19,999	$6,550	$1,353	$6,831
	20,000 - 29,999	$13,099	$2,705	$13,661
	30,000 - 39,999	$19,648	$4,057	$20,491
	40,000 - 49,999	$26,198	$5,409	$27,322
	50,000 - 59,999	$32,747	$6,761	$34,152
	60,000 - 69,999	$39,296	$8,113	$40,982
	70,000 - 79,999	$45,846	$9,465	$47,813
	80,000 - 89,999	$52,395	$10,817	$54,643
	90,000 - 99,999	$58,944	$12,169	$61,473
	≥ 100,000	$65,493	$13,521	$68,304

*Estimated Gross Revenue: $13,570,626; Estimated Exempt Buy-down: $1,394,315; Estimated Net Revenue: $12,176,311.

Table 18 illustrates the assessment rates after application of the assessment methodology based on 91 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs. The City has set assessment rates to collect 91% of assessable costs.

Table 18
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (91% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$402			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$596	$124	$622
	2,000 - 3,499	$1,192	$247	$1,244
	3,500 - 4,999	$2,086	$431	$2,176
	5,000 - 9,999	$2,980	$616	$3,108
	10,000 - 19,999	$5,960	$1,231	$6,216
	20,000 - 29,999	$11,920	$2,461	$12,432
	30,000 - 39,999	$17,880	$3,692	$18,647
	40,000 - 49,999	$23,840	$4,922	$24,863
	50,000 - 59,999	$29,800	$6,152	$31,078
	60,000 - 69,999	$35,760	$7,383	$37,294
	70,000 - 79,999	$41,720	$8,613	$43,510
	80,000 - 89,999	$47,679	$9,843	$49,725
	90,000 - 99,999	$53,639	$11,074	$55,941
	≥ 100,000	$59,599	$12,304	$62,156

*Estimated Gross Revenue: $12,349,270; Estimated Exempt Buy-down: $1,268,827; Estimated Net Revenue: $11,080,443.

Table 19 illustrates the assessment rates after application of the assessment methodology based on 77.26 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs and represents the revenue generation mid-point between the 91% and 63.52% rates.

Table 19
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (77.26% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$341			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$506	$105	$528
	2,000 - 3,499	$1,012	$209	$1,056
	3,500 - 4,999	$1,771	$366	$1,847
	5,000 - 9,999	$2,530	$523	$2,639
	10,000 - 19,999	$5,060	$1,045	$5,278
	20,000 - 29,999	$10,120	$2,090	$10,555
	30,000 - 39,999	$15,180	$3,134	$15,832
	40,000 - 49,999	$20,240	$4,179	$21,109
	50,000 - 59,999	$25,300	$5,223	$26,386
	60,000 - 69,999	$30,360	$6,268	$31,663
	70,000 - 79,999	$35,420	$7,313	$36,940
	80,000 - 89,999	$40,480	$8,357	$42,217
	90,000 - 99,999	$45,540	$9,402	$47,494
	≥ 100,000	$50,600	$10,446	$52,772

*Estimated Gross Revenue: $10,484,666; Estimated Exempt Buy-down: $1,077,248; Estimated Net Revenue: $9,407,418.

Table 20 illustrates the assessment rates after application of the assessment methodology based on 63.52 percent of the projected five-year average (Fiscal Year 2024 through Fiscal Year 2028) assessable costs. These rates represent the revenue neutral scenario: rates are adjusted to reflect the change in demand for services among property types, but overall revenue generated remains unchanged.

Table 20
Five-Year Average Fire Assessment Rates (FY 2024 through FY 2028) (63.52% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit			
Dwelling Unit	$281			
Non-Residential Property Use Categories	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	≤ 1,999	$417	$86	$434
	2,000 - 3,499	$833	$172	$868
	3,500 - 4,999	$1,457	$301	$1,519
	5,000 - 9,999	$2,081	$430	$2,170
	10,000 - 19,999	$4,161	$859	$4,339
	20,000 - 29,999	$8,321	$1,718	$8,678
	30,000 - 39,999	$12,481	$2,577	$13,016
	40,000 - 49,999	$16,641	$3,436	$17,355
	50,000 - 59,999	$20,801	$4,295	$21,694
	60,000 - 69,999	$24,961	$5,153	$26,032
	70,000 - 79,999	$29,121	$6,012	$30,371
	80,000 - 89,999	$33,281	$6,871	$34,709
	90,000 - 99,999	$37,442	$7,730	$39,048
	≥ 100,000	$41,602	$8,589	$43,387

*Estimated Gross Revenue: $8,620,062; Estimated Exempt Buy-down: $885,669; Estimated Net Revenue: $7,734,393.

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 tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the costs of any special assessment from exempt property to other non-exempt property. 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 21 summarizes the estimated five-year average and current funding level impact of exempting institutional wholly tax-exempt property, governmental, wholly tax-exempt property and certain residential properties (properties receiving an ad valorem exemption for qualifying seniors, disabled persons, disabled veterans and disabled first responders).

Table 21
Estimated Exemptions

Financial Classification	100% Five-Year Average	91% Assessable	77.26% Assessable	63.52% Assessable
Estimated Gross Revenue	$13,593,364	$12,349,270	$10,484,666	$8,620,062
Estimated Buy-down for Institutional Tax-Exempt	$276,730	$247,070	$209,765	$172,460
Estimated Buy-down for Governmental Tax-Exempt	$790,638	$705,785	$599,457	$492,343
Estimated Buy-down for Exempted Residential (Seniors/Veterans/First Responders/Disabled Persons)	$350,556	$315,972	$268,026	$220,866
Estimated Net Revenue Generated	**$12,175,440**	**$11,080,443**	**$9,407,418**	**$7,734,393**

In addition to the existing exemptions, the alteration the existing exemption for institutional, tax-exempt properties was modeled in Table 22. There are currently 61 properties receiving such exemptions in the City. Table 22 shows the value of the exemption and associated revenues if these properties were to be reduced from full exemption to 50%.

Table 22
Estimated Exemptions (50% Exemption for Institutional, Tax-exempt Properties)

Financial Classification	100% Five-Year Average	91% Assessable	77.26% Assessable	63.52% Assessable
Estimated Gross Revenue	$13,593,364	$12,349,270	$10,484,666	$8,620,062
Estimated Buy-down for Institutional Tax-Exempt @ 50%	$135,753	$123,535	$104,882	$86,230
Estimated Buy-down for Governmental Tax-Exempt	$790,638	$705,785	$599,457	$492,343
Estimated Buy-down for Exempted Residential (Seniors/Veterans/First Responders/Disabled Persons)	$350,556	$315,972	$268,026	$220,866
Estimated Net Revenue Generated	**$12,312,063**	**$11,203,978**	**$9,512,300**	**$7,820,623**

Outstanding Issues

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

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

EXEMPTION OF GOVERNMENTAL PARCELS

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire rescue services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

EXEMPTION OF CERTAIN RESIDENTIAL PARCELS

The aggregate cost for fire rescue services provided to certain residential properties (properties receiving an ad valorem exemption for qualifying seniors, disabled persons, disabled veterans and disabled first responders) was also estimated as part of the Residential Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt these properties, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

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, Anser 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	Type
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
114	Chimney or flue fire, confined to chimney or flue	Non-EMS
118	Trash or rubbish fire, contained	Non-EMS
122	Fire in mobile home, camper, recreational vehicle	Non-EMS
130	Mobile property (vehicle) fire, other	Non-EMS
131	Passenger vehicle fire	Non-EMS
132	Road freight or transport vehicle fire	Non-EMS
134	Water vehicle fire	Non-EMS
138	Off Road vehicle or heavy equipment fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
150	Outside rubbish fire, other	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
160	Special outside fire, other	Non-EMS
162	Outside equipment fire	Non-EMS
220	Overpressure rupture from air or gas, other	Non-EMS
240	Explosion (no fire), other	Non-EMS
311	Medical assist, assist EMS crew	EMS
320	Allergic reaction	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	EMS
331	Lock-in (if lock out, use 511)	Non-EMS
341	Search for person on land	Non-EMS
350	Extrication, rescue, other	Non-EMS
352	Extrication of victim(s) from vehicle	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
355	Confined space rescue	Non-EMS
356	High angle rescue	Non-EMS
360	Water & ice related rescue, other	Non-EMS
361	Swimming/recreational water areas rescue	Non-EMS
381	Rescue or EMS standby	EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
420	Toxic condition, other	Non-EMS
421	Chemical hazard (no spill or leak)	Non-EMS
423	Refrigeration leak	Non-EMS
424	Carbon monoxide incident	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
441	Heat from short circuit (wiring), defective/worn	Non-EMS
442	Overheated motor	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
482	Threat to burn	Non-EMS
500	Service call, other	Non-EMS

Situation Found	Situation Found Description	Type
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
520	Water problem, other	Non-EMS
522	Water or steam leak	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	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	Non-EMS
561	Unauthorized burning	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
622	No incident found upon arrival	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Barbecue, tar kettle	Non-EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
700	False alarm or false call, other	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
714	Central station, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
734	Heat detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
736	CO detector activation due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
741	Sprinkler activation, no fire - unintentional	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
800	Severe weather or natural disaster, other	Non-EMS
814	Lightning strike (no fire)	Non-EMS

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Fixed Property Use Description	Category
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	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
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
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
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

Fixed Property Use	Fixed Property Use Description	Category
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
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	AGRICULTURAL LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	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
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC