

BOARD OF COUNTY COMMISSIONERS LEON COUNTY, FLORIDA

AGENDA

REGULAR MEETING

County Commission Chambers
Leon County Courthouse
301 South Monroe Street
Tallahassee, FL

**Tuesday, June 23, 2015
6:00 P.M.**

COUNTY COMMISSIONERS

Mary Ann Lindley, Chairman
At-Large

Jane Sauls
District 2

John Dailey
District 3

Bryan Desloge
District 4



Bill Proctor, Vice Chair
District 1

Kristin Dozier
District 5

Nick Maddox
At-Large

Vincent S. Long
County Administrator

Herbert W. A. Thiele
County Attorney

The Leon County Commission meets the second and fourth Tuesday of each month. Regularly scheduled meetings are held at 3:00 p.m. The meetings are televised on Comcast Channel 16. A tentative schedule of meetings and workshops is attached to this agenda as a "Public Notice." Selected agenda items are available on the Leon County Home Page at: www.leoncountyfl.gov. Minutes of County Commission meetings are the responsibility of the Clerk of Courts and may be found on the Clerk's Home Page at www.clerk.leon.fl.us

Please be advised that if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at this meeting or hearing, such person will need a record of these proceedings, and for this purpose, such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. The County does not provide or prepare such record (Sec. 286.0105, F.S.).

In accordance with Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Community & Media Relations, 606-5300, or Facilities Management, 606-5000, by written or oral request at least 48 hours prior to the proceeding. 7-1-1 (TDD and Voice), via Florida Relay Service.

Board of County Commissioners
Leon County, Florida
Agenda

Regular Public Meeting
Tuesday, June 23, 2015, 6:00 p.m.

INVOCATION AND PLEDGE OF ALLEGIANCE

Commissioner John Dailey

SCHEDULED PUBLIC HEARINGS, 6:00 P.M.

1. First and Only Public Hearing for Adoption of Fire Rescue Services Non-ad Valorem Assessment Roll
(County Administrator/County Attorney/Financial Stewardship/OMB)
2. First and Only Public Hearing on the Refinancing of the Remaining Capital Improvement Revenue Bonds, Series 2005
(County Administrator/ Financial Stewardship/OMB)

CITIZENS TO BE HEARD ON NON-AGENDAED ITEMS

3-minute limit per speaker; there will not be any discussion by the Commission

CONSENT

3. Approval of Minutes: May 12, 2015 Regular Meeting
(Clerk of the Court/Finance/Board Secretary)
4. Ratification of Commissioners' Appointments to the Code Enforcement Board
(County Administrator/County Administration/Agenda Coordinator)
5. Acceptance of a Status Report on Juvenile Detention Cost Sharing and Authorization to Resume Full Payments to the Department of Juvenile Justice and Release Funds Held in Abeyance
(County Administrator/County Administration/Special Projects)
6. Approval of Payment of Bills and Vouchers Submitted for June 23, 2015, and Pre-Approval of Payment of Bills and Vouchers for the Period of June 24 through July 6, 2015
(County Administrator/Financial Stewardship/Office of Management & Budget)
7. Approval of Sheriff's Request for Utilization of Law Enforcement Trust Fund Assets in the Amount of \$119,500
(County Administrator/Financial Stewardship/Office of Management & Budget)
8. Acceptance of Court Funds to Support Implementation of the Judicial Case Management System, aiSmartBench
(County Administrator/Office of Information & Technology/Management Information Services)
9. Approval of Revision to the Emergency Medical Services Pay Plan
(County Administrator/Office of Public Safety/Emergency Medical Services)

10. Adoption of Proposed New Policy, "Security Within the Leon County Courthouse and County Courthouse Annex"
(County Administrator/Public Works/Facilities Management)
11. Approval of a Perpetual Utility Easement to Talquin Electric Cooperative, Inc. Across County-owned Property
(County Administrator/Public Works/Facilities Management/Real Estate)

CONSENT ITEMS PULLED FOR DISCUSSION

CITIZENS TO BE HEARD ON NON-AGENDAED ITEMS

3-minute limit per speaker; Commission may discuss issues that are brought forth by speakers.

COMMENTS/DISCUSSION ITEMS

Items from the County Attorney

Items from the County Administrator

Discussion Items by Commissioners

RECEIPT AND FILE

None.

ADJOURN

*The next Regular Board of County Commissioners Meeting is scheduled for
Tuesday, July 7, 2015 at 3:00 p.m.*

All lobbyists appearing before the Board must pay a \$25 annual registration fee. For registration forms and/or additional information, please see the Board Secretary or visit the County website at www.leoncountyfl.gov

2015

JANUARY

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PUBLIC NOTICE
2015 Tentative Schedule

All Workshops, Meetings, and Public Hearings are subject to change

All sessions are held in the Commission Chambers, 5th Floor, Leon County Courthouse unless otherwise indicated. Workshops are scheduled as needed on Tuesdays from 12:00 to 3:00 p.m.

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
June 2015	<i>Tuesday 16- Friday 19</i>	<i>FAC Annual Conference & Educational Exposition</i>	<i>St. Johns County</i>
	Monday 22	3:00 – 5:00 p.m.	Intergovernmental Agency (IA) City Commission Chambers
	<u>Tuesday 23</u>	9:00 a.m. – 3:00 p.m.	FY 2015/2016 Budget Workshop
		6:00 p.m.	First and Only Public Hearing on the Refinancing of the Remaining Capital Improvement Revenue Bonds, Series 2005
			First and Only Public Hearing for Adoption of Fire Rescue Services Non-ad Valorem Assessment Roll
		<u>6:00 p.m.</u>	<u>Regular Meeting</u>
	Thursday 25	9:30 – 11:30 a.m.	Community Redevelopment Agency City Commission Chambers
	Monday 29	1:00 p.m.	Capital Region Transportation Planning Agency City Commission Chambers
July 2015	Friday 3	Offices Closed	JULY 4TH HOLIDAY OBSERVED
	<u>Tuesday 7</u>	9:00 a.m. – 3:00 p.m.	FY 2015/2016 Budget Workshop, if necessary
		3:00 p.m.	Regular Meeting
		<u>6:00 p.m.</u>	Second and Final Public Hearing to Adopt Proposed Revisions to the Leon County Land Development Code to Amend the Lake Protection Zoning District
			Second and Final Public Hearing to Adopt Proposed Revisions to the Leon County Land Development Code to Amend the Rural Zoning District
			Second and Final Public Hearing to Adopt a Proposed Ordinance to Amend the Stormwater Standard for the Lake Jackson Basin
			<u>First and Only Public Hearing to Approve the Resolution Adopting the Stormwater Non-ad Valorem Assessment Roll</u>
			<u>First and Only Public Hearing to Approve the Resolution Adopting the Solid Waste Non-ad Valorem Assessment Roll</u>

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
July 2015 <i>(Continued)</i>	Thursday 9	9:30 – 11:30 a.m.	Community Redevelopment Agency City Commission Chambers
	<i>Friday 10– Monday 13</i>	<i>NACo Annual Conference</i>	<i>Mecklenburg County/Charlotte, North Carolina</i>
	Tuesday 21	No Meeting	BOARD RECESS
	<i>Wednesday 29</i>	<i>National Urban League Annual Conference</i>	<i>Fort Lauderdale Broward County</i>
August 2015	<i>Friday 14 – Sunday 16</i>	<i>Chamber of Commerce Annual Conference</i>	<i>Sandestin</i>
	Tuesday 11	No Meeting	BOARD RECESS
	Tuesday 25	No Meeting	BOARD RECESS
	Monday 31	1:00 p.m.	Capital Region Transportation Planning Agency City Commission Chambers <i>Canceled</i>
		5:00 – 8:00 p.m.	Intergovernmental Agency (IA) City Commission Chambers <i>Rescheduled to September 14, 2015</i>
September 2015	Monday 7	Offices Closed	LABOR DAY HOLIDAY
	<u>Monday 14</u>	<u>5:00 – 8:00 p.m.</u>	<u>Intergovernmental Agency (IA) City Commission Chambers</u>
	Tuesday 15	3:00 p.m.	Regular Meeting
		6:00 p.m.	First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 2016
	<i>Wednesday 16 – Saturday 19</i>	<i>Congressional Black Caucus Annual Legislative Conference</i>	<i>Washington, D.C.</i>
	Monday 21	1:00 p.m.	Capital Region Transportation Planning Agency City Commission Chambers
	<i>Wednesday 23 – Friday 25</i>	<i>FAC Policy Committee Conference and County Commissioner Workshops</i>	<i>St. Petersburg Pinellas County</i>
	Thursday 24	4:00 p.m.	Community Redevelopment Agency City Commission Chambers
	<i>Sunday 27 – Wednesday 30</i>	<i>ICMA Annual Conference</i>	<i>Seattle/King County Washington</i>
	Tuesday 29	1:30 – 3:00 p.m.	Workshop on Update from the Council on Culture & Arts on the Implementation of the Cultural Plan
		3:00 p.m.	Regular Meeting
		6:00 p.m.	Second Public Hearing on Adoption of Millage Rates and Budgets for FY 2016

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
October 2015	<i>TBD</i>	<i>FAC Advanced County Commissioner Program</i>	<i>Part 1 of 3 Gainesville; Alachua County</i>
	Tuesday 13	3:00 p.m.	Regular Meeting
	Monday 19	9:00 a.m. – 1:00 p.m.	Capital Region Transportation Planning Agency Retreat; <i>Location to be determined</i>
	Tuesday 27	3:00 p.m.	Regular Meeting
	Thursday 29	9:30 – 11:30 a.m.	Community Redevelopment Agency City Commission Chambers
November 2015	Wednesday 11	Offices Closed	VETERAN'S DAY OBSERVED
	Monday 16	1:00 p.m.	Capital Region Transportation Planning Agency City Commission Chambers
	Tuesday 17	3:00 p.m.	Reorganization of the Board Regular Meeting
	<i>Wednesday 18- Friday 20</i>	<i>FAC Legislative Conference and Commissioner Workshops</i>	<i>Nassau County</i>
	Thursday 19	9:30 – 11:30 a.m.	Community Redevelopment Agency City Commission Chambers
	Thursday 26	Offices Closed	THANKSGIVING DAY
	Friday 27	Offices Closed	FRIDAY AFTER THANKSGIVING DAY
December 2015	Monday 7	9:00 a.m. – 4:00 p.m.	Board Retreat
	Tuesday 8	3:00 p.m.	Regular Meeting
	Thursday 10	9:30 – 11:30 a.m.	Community Redevelopment Agency City Commission Chambers
	Tuesday 22	No Meeting	BOARD RECESS
	Friday 25	Offices Closed	CHRISTMAS DAY
January 2016	Friday 1	Offices Closed	NEW YEAR'S DAY

Citizen Committees, Boards, and Authorities 2015 Expirations and Vacancies

www.leoncountyfl.gov/committees/expire.asp

VACANCIES

Affordable Housing Advisory Committee

Board of County Commissioners (2 appointments)

A member who represents employers within the jurisdiction.

A member who is actively engaged in the banking or mortgage banking industry in connection with affordable housing.

Human Services Grant Review Committee

Commissioner – District II: Sauls, Jane (1 appointment)

Minority, Women & Small Business Enterprise (M/WSBE) Committee

Commissioner - District II: Sauls, Jane (1 appointment)

Science Advisory Committee

Commissioner - District I: Proctor, Bill (1 appointment)

Commissioner – District V: Dozier, Kristin (1 appointment)

EXPIRATIONS

JUNE 30, 2015

Adjustment and Appeals Board

Board of County Commissioners (1 appointment)

Tallahassee City Commission (1 appointment)

Planning Commission

Board of County Commissioners (1 appointment)

Tallahassee City Commission (2 appointments)

JULY 31, 2015

Educational Facilities Authority

Board of County Commissioners (3 appointments)

Water Resources Committee

Commissioner – At-Large I: Lindley, Mary Ann (1 appointment)

Commissioner - District I: Proctor, Bill (1 appointment)

Commissioner - District II: Sauls, Jane (1 appointment)

Commissioner - District III: Dailey, John (1 appointment)

AUGUST 31, 2015

Code Enforcement Board

Commissioner - District I: Proctor, Bill (1 appointment)

Commissioner - District III: Dailey, John (1 appointment)

Commissioner - District IV: Desloge, Bryan (1 appointment)

Commissioner – District V: Dozier, Kristin (1 appointment)

SEPTEMBER 30, 2015

Commission on the Status of Women and Girls

Board of County Commissioners (3 appointments)
Commissioner – At-Large I: Lindley, Mary Ann (1 appointment)
Commissioner – At-Large II: Maddox, Nick (1 appointment)
Commissioner - District II: Sauls, Jane (1 appointment)
Commissioner - District IV: Desloge, Bryan (1 appointment)
Tallahassee City Commission (4 appointments)

Housing Finance Authority (and CDBG Citizens Task Force)

Commissioner - District II: Sauls, Jane G. (1 appointment)

Palmer Munroe Teen Center Board of Trustees

Board of County Commissioners (1 appointment)

OCTOBER 31, 2015

Canopy Roads Citizens Committee

Board of County Commissioners (2 appointment)

Tourist Development Council

Board of County Commissioners (1 appointment)

DECEMBER 31, 2015

Human Services Grants Review Committee

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)
Commissioner - At-large II: Maddox, Nick (1 appointment)
Commissioner - District I: Proctor, Bill (1 appointment)
Commissioner - District II: Sauls, Jane G. (1 appointment)
Commissioner - District III: Dailey, John (1 appointment)
Commissioner - District IV: Desloge, Bryan (1 appointment)
Commissioner - District V: Dozier, Kristin (1 appointment)

Joint City/County Bicycle Working Group

Board of County Commissioners (4 appointments)
Tallahassee City Commission (2 appointments)

Library Advisory Board

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)
Commissioner - District II: Sauls, Jane (1 appointment)
Commissioner - District III: Dailey, John (1 appointment)
Commissioner - District IV: Desloge, Bryan (1 appointment)

**Leon County
Board of County Commissioners**

Notes for Agenda Item #1

Leon County Board of County Commissioners

Cover Sheet for Agenda #1

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator
Herbert W.A. Thiele, County Attorney

Title: First and Only Public Hearings on a Proposed Resolution to Adopt the Non-Ad Valorem Assessment Rolls for Fire Rescue Services Assessment

County Administrator Review and Approval:	Vincent S. Long, County Administrator
County Attorney Review and Approval:	Herbert W.A. Thiele, County Attorney
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship

Fiscal Impact:

This item has a fiscal impact. The total FY16 estimated collection for the unincorporated area for the 2015 Fire Rescue Services Assessment is \$7,948,045 of which \$1,809,702 will be placed on the tax bill. The remaining amount will be collected by the City of Tallahassee through the City utility bill and quarterly billing (\$4,913,884), and \$1,224,459 will be utilized from appropriate unincorporated area general revenue fund balances.

In addition, \$90,723 will be placed on the tax bill of 514 property owners for the 2009 Fire Rescue Services Assessment, who are either delinquent on their accounts with the City of Tallahassee, or have chosen to have the 2009 Fire Rescue Services Assessment placed on their tax bill.

Staff Recommendation:

- Option #1: Conduct the first and only public hearing and adopt the proposed Resolution adopting the non-ad valorem assessment roll for the 2015 Fire Rescue Services Assessment (Attachment #1), and authorize the Chairman to certify the roll to the Tax Collector (Attachment #2).
- Option #2: Conduct the first and only public hearing and adopt the proposed Resolution adopting the non-ad valorem assessment roll for the 2009 Fire Rescue Services Assessment (Attachment #3), and authorize the Chairman to certify the roll to the Tax Collector (Attachment #4).

Report and Discussion

Background:

On February 26, 2009, Leon County and the City of Tallahassee entered into an Interlocal Agreement for purposes of administering and funding the provision of fire suppression, fire prevention, and emergency medical services on a countywide basis. The Interlocal Agreement provides for the funding of and payment for fire rescue services by the means of the levy and collection of special assessments upon benefited properties and a fire services fee imposed upon governmental properties, collectively the "Fire Rescue Charge."

In April 2009, an Interlocal Agreement with a term of five years was executed. The Interlocal Agreement provided that a jointly funded rate study would be developed to determine the necessary funding to support the services being provided by the City of Tallahassee's Fire Department. The approved rate study established the basis for an initial Fire Rescue Charge for a period of five years (FY2010 through FY2014).

In July 2013, the County and City negotiated a comprehensive amendment to the Interlocal Agreement. With regard to the Fire Rescue Charge, the County focused on providing future rate certainty and a level of fiscal constraint on the possible growth in same. To accomplish this, the agreement provides, in pertinent part:

- For the current fiscal year (Oct. 1, 2014 through Sept. 30, 2015) the existing rate remained unchanged; this had the effect of having a constant rate for a total of six years;
- Beginning Oct. 1, 2015 (next fiscal year), for five years, the single family dwelling unit fire rescue charge rate cannot increase more than 15% in total over the five years; and,
- Beginning Oct. 1, 2019 and continuing for five years, the fire rescue charge rate structure would be developed utilizing an inflationary index.

The Board approved the terms of the Second Amendment to the Interlocal Agreement Regarding the Provision of Fire and Emergency Medical Services with its second term, to be effective from October 1, 2015 and continue for a period of ten years.

Consistent with the terms of the Second Amendment, in July 2014, the Board approved the County and City engaging Government Services Group to prepare a new fire rescue services rate study. At the April 28, 2015 Budget Workshop, the Board:

- Approved implementing the proposed Fire Rescue Charge for FY2016 and FY2017 at a 15% reduction utilizing existing fund balances to support the required payment to the City and approved implementing the proposed Fire Rescue Charge at the full rates for FY 2018, and each fiscal year thereafter.
- Directed staff to prepare for the adoption of the Fire Rescue Charge rates at the May 26, 2015 meeting.
- Authorized staff to send first class notices to property owners who have the fire rescue assessment on their tax bill, notifying them of the maximum rate increase, and authorized staff to schedule a Public Hearing on June 23, 2015 to impose the new rates, and authorize the fire rescue assessment be placed on the tax bill.

On December 9, 2014, the Board held a public hearing to hear public comments on utilizing the uniform method for collection of the referenced fire rescue services assessments pursuant to Section 197.3632, Florida Statutes (2014), and adopted Resolution No. 14-55 declaring its intent to collect said special assessments under Section 197.3632.

Subsequent to the April 28, 2015 FY 2016 Budget Workshop, where the new fire rescue services rate study was reviewed, the Board adopted the Fourth Amendment to the Fire and Emergency Services Interlocal Agreement at the May 26, 2015 meeting, which included the second term fire services study and the associated rate resolution.

Analysis:

Section 197.3632(4), Florida Statutes (2014), requires the Board of County Commissioners adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15 of any year in which the County elects to utilize the uniform method of collection for the first time. Under Section 197.3632(9), Florida Statutes (2014), special assessments may be placed on the annual property tax bill as a non-ad valorem assessment irrespective of whether the assessment has previously been collected by another method. The Board has utilized the uniform method for collecting stormwater and solid waste non-ad valorem assessments, as well as to collect assessments related to 2/3 paving and sewer projects. The amount of the assessment imposed will be payable to the Tax Collector.

The County collects the assessment in three ways: City Utility invoice, quarterly direct bill by the City, and the property tax bill. Since the 2009 Fire Rescue Services Assessment commenced in

October 2009, 9,760 out of 20,514 property owners (48%) have been removed from the quarterly payment system. These property owners either preferred to pay the assessment on their property tax bill or failed to remain current with the quarterly bills. For FY 2016, an additional 514 property owners will have the assessment removed from the quarterly payment system and added to their property tax bill. This will bring the total number of property owners who have the assessment on the tax bill to 10,274, which is slightly more than 50% of property owners eligible to have the assessment on their tax bill.

The assessment roll contains the name of the owner, the parcel identification number, the parcel address, and the amount of the assessment. Written comments and objections filed by affected property owners have been compiled and are available for public inspection in the Office of the County Administrator, County Courthouse, 5th Floor Reception area

The total estimated collection for the unincorporated area for the 2015 Fire Rescue Services Assessment in FY 2016 is \$7,948,045; this includes \$4,913,884 collected by the City through utility bills or quarterly billing, \$1,809,702 as an assessment on the property tax bill, and \$1,224,459 paid from appropriate unincorporated area fund balances. Failure of the Board to adopt the non-ad valorem assessment roll will create a budget impact in the amount of \$1,809,702 for fiscal year 2016.

In addition, for the 2009 Fire Rescue Services Assessment that was on quarterly billing, 514 property owners are either delinquent or chose to have this assessment placed on their tax bill. To collect these assessments, the attached assessment roll will need to be adopted. *See Attachment #3.* These properties are also included in the assessment roll for the 2015 Fire Rescue Services Assessment.

Failure of the Board to adopt the non-ad valorem assessment roll for delinquent accounts will create a budget impact in the amount of \$90,723 for fiscal year 2016.

On June 1, 2015, the public hearings to adopt both assessment rolls were noticed in the Tallahassee Democrat (Attachments #5 and #6). Additionally, a first class mail notice was sent to each property owner subject to the 2015 Fire Rescue Services Assessment for the first time, and/or who has failed to pay the 2009 Fire Rescue Services Assessment under the billing services provided by the City of Tallahassee, in accordance with the requirements of Section 197.3632(4)(b), Florida Statutes (2014).

Options:

1. Conduct the first and only public hearing and adopt the proposed Resolution adopting the non-ad valorem assessment roll for the 2015 Fire Rescue Services Assessment (Attachment #1), and authorize the Chairman to certify the roll to the Tax Collector (Attachment #2).
2. Conduct the first and only public hearing and adopt the proposed Resolution adopting the non-ad valorem assessment roll for the 2009 Fire Rescue Services Assessment (Attachment #3), and authorize the Chairman to certify the roll to the Tax Collector (Attachment #4).
3. Conduct the first and only public hearings and do not adopt the proposed Resolutions adopting the non-ad valorem assessment rolls for fire rescue services assessments.
(This action would require amendments to the FY 2015/2016 tentative budget.)
4. Board direction.

Recommendation:

Options #1 and #2.

Attachments:

1. Proposed Resolution Adopting the 2015 Fire Rescue Services Non-Ad valorem Assessment Roll
(Due to its voluminous nature, the proposed non-ad valorem assessment roll is available for public review in the Office of the County Administrator, County Courthouse, 301 South Monroe Street, 5th floor reception area).
2. Certificate of 2015 Fire Rescue Services Non-ad Valorem Assessment Roll to the Tax Collector
3. Proposed Resolution Adopting the 2009 Fire Rescue Services Non-Ad valorem Assessment Roll
(Due to its voluminous nature, the proposed non-ad valorem assessment roll is available for public review in the Office of the County Administrator, County Courthouse, 301 South Monroe Street, 5th floor reception area).
4. Certificate of 2009 Fire Rescue Services Non-ad Valorem Assessment Roll to the Tax Collector
5. Notice of Public Hearing (FY16)
6. Notice of Public Hearing (FY09)

RESOLUTION NO. R15-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FIRE RESCUE SERVICES NON-AD VALOREM ASSESSMENT ROLL; PROVIDING FOR CERTIFICATION OF THE ROLL TO THE TAX COLLECTOR; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, on February 26, 2009, Leon County and the City of Tallahassee entered into an Interlocal Agreement for the provision of fire suppression, fire prevention and emergency medical services county-wide commencing October 1, 2009; and

WHEREAS, the Interlocal Agreement by and between Leon County and the City of Tallahassee provides for the funding and payment of *Fire Rescue Services* by means of the levy and collection of special assessments upon benefited property; and

WHEREAS, on March 19, 2009, the Board of County Commissioners enacted an ordinance amending Chapter 7, Leon County Code of Laws, relating to the provision and funding of *Fire Rescue Services*; and

WHEREAS, on May 26, 2015, the Board of County Commissioners adopted a *Fire Rescue Assessment Rate Resolution* levying and imposing upon each improved parcel of nongovernmental property located within the unincorporated area of the County an assessment in an amount found to be reasonably related to the cost of providing *Fire Rescue Services* to such property and thereby providing an equitably corresponding special benefit to such property; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the Board of County Commissioners has reviewed the fire rescue services non-ad valorem assessment roll for conformity with the *Fire Rescue Assessment Rate Resolution*; and

WHEREAS, the Board wishes to approve and adopt the fire rescue services non-ad valorem assessment roll and to certify the roll for collection to the Tax Collector; and

WHEREAS, Leon County has provided notice of a public hearing at least twenty days prior to same by first class United States mail and by publication in the *Tallahassee Democrat* advising that a public hearing would take place.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida, that:

Section 1. Recitals. The Recitals to this Resolution are incorporated herein and made a part hereof as if fully set forth below.

Section 2. Definitions. For purposes of this Resolution, the definitions contained in section 7-39, Leon County Code of Laws, are incorporated herein by reference.

Section 3. Pursuant to Section 197.3632, Florida Statutes, Leon County hereby approves and adopts the fire rescue services non-ad valorem assessment roll, which is attached hereto as Exhibit 2 and incorporated herein as if fully set forth below.

Section 4. The unit of measurement for the fire rescue services non-ad valorem assessment is as set forth in the *Fire Rescue Assessment Rate Resolution*, R15-20, which is attached hereto as Exhibit 1, and incorporated herein as if fully set forth below. The amount of the fire rescue services assessment for each subject parcel of property is as further set forth in Exhibit 2. The *Fire Rescue Assessment* shall be and is hereby imposed annually commencing October 1, 2015, and continuing each year thereafter until such time as changed or discontinued by the Board.

Section 5. The fire rescue services non-ad valorem assessment roll is hereby certified to the Tax Collector for collection in accordance with Florida law.

Section 6. This Resolution shall be effective upon adoption.

Done and adopted by the Board of County Commissioners of Leon County, Florida, this
23rd day of June, 2015.

LEON COUNTY, FLORIDA

BY: _____
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:
BOB INZER, CLERK & COMPTROLLER
LEON COUNTY, FLORIDA

BY: _____

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY

EXHIBIT 1

RESOLUTION NO. 15-20

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RELATING TO THE PROVISION AND FUNDING OF FIRE RESCUE SERVICES; PROVIDING FOR RECITALS; PROVIDING FOR AUTHORITY; PROVIDING FOR DEFINITIONS; PROVIDING FOR A RESOLUTION; PROVIDING FOR PROVISION OF FIRE RESCUE SERVICES; PROVIDING FOR GENERAL LEGISLATIVE DETERMINATIONS; PROVIDING FOR FIRE RESCUE CHARGE; PROVIDING FOR EXEMPT PROPERTY; PROVIDING FOR LIEN; PROVIDING FOR COLLECTION OF FIRE RESCUE CHARGE; PROVIDING FOR FINAL ADJUDICATION AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the County desires to continue to provide fire rescue services, facilities and programs, hereafter "*fire rescue services*," in the most efficient manner possible in order to promote the health, safety and general welfare of its citizens; and

WHEREAS, the County desires to maintain a uniform financial mechanism for the funding of such *fire rescue services* to its citizens on an equitable basis; and

WHEREAS, the City of Tallahassee and the County have entered into an Interlocal Agreement to administer the provision of and funding for *fire rescue services*; and

WHEREAS, the Interlocal Agreement by and between the City of Tallahassee and the County provides for the funding and payment for *fire rescue services* by means of the levy, imposition and collection of special assessments upon benefited *nongovernment property* and the imposition of fire rescue fees on *government property*; and

WHEREAS, on March 19, 2009, the Board of County Commissioners enacted an ordinance amending Chapter 7, Leon County Code of Laws, relating to the provision and funding of *fire rescue services*; and

WHEREAS, the Board of County Commissioners desires to adopt a *fire rescue assessment rate resolution* and *fire rescue fee rate resolution* pursuant to Chapter 7, Leon County Code of Laws.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida, that:

Section 1. Recitals. The Recitals set forth above are deemed incorporated herein as if fully set forth below.

Section 2. Authority. This Resolution is adopted pursuant to the authority granted the County under Article VIII, Section 1, Florida Constitution, Chapter 125, Florida Statutes, the Leon County Charter, Chapter 7 of the Leon County Code of Laws, and other applicable provisions of law.

Section 3. Definitions. For purposes of this Resolution, the definitions contained in Section 7-39, Leon County Code of Laws, are incorporated herein by reference as if fully set forth below. In addition, as used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"*Building area*" means the actual area of a *building* expressed in square feet and reflected on the *tax roll* or, in the event such information is not reflected or is determined not to be accurately reflected on the *tax roll*, that area determined by the County.

"*Code descriptions*" mean the descriptions listed in the *fixed property use codes* and the descriptions listed in the *improvement codes*.

"*Core stations*" are those fire stations located within five road miles of at least two other stations.

"*Commercial property*" means those *tax parcels* with a *code description* designated as "*commercial*" in the *improvement codes*, including those *tax parcels* that meet the definition of *recreational vehicle park* herein.

"*Cost apportionment*" means the apportionment of the *fire rescue cost* among all *property use categories* according to the *demand percentages* established pursuant to the apportionment methodology described in Sections 7.A.3 and 7.B.2 of this Resolution.

"*Cost Factor*" means the factor that represents the varying cost in providing *fire rescue services* to the different *service zones*, as calculated in accordance with Section 7.B of this Resolution.

"*Demand percentage*" means the percentage of demand for *fire rescue services* attributable to each *property use category* determined by analyzing the historical demand for *fire rescue services* as reflected in *incident reports* in the *state database* under the methodology described in Sections 7.A.3 and 7.B.2 of this Resolution.

"*DOR code*" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to *tax parcels*.

"*Dwelling unit*" means (1) a *building*, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes or the like for residential purposes.

"*EMS services*" means those services recorded in *FFIRS* that assign a "type of situation found code" of 3, 300, 311, 320, 321, 321B, 322, 323, 381, 551E, 554, and 661.

"*EMS Cost*" means the amount, other than first response medical rescue services, determined by the County to be associated with *EMS services*.

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

"*Fire rescue cost*" means the *fire rescue cost* as defined in Chapter 7 of the Leon County Code of Laws, but specifically excluding any *EMS Cost*.

"*Fire rescue services*" means fire rescue services, facilities and programs.

"*Fire rescue fee*" means a fee for *fire rescue services* provided to each improved parcel of *governmental property* located within the unincorporated area of the County.

"*Fire services property use category*" means the use codes developed for the purpose of assigning a *fire rescue charge* for collection on a *utility bill*.

"*Fixed property use codes*" mean the property use codes used by *FFIRS* as specified in the attached Exhibit A, Appendix B.

"*Improvement codes*" mean the building use codes assigned by the Property Appraiser to *tax parcels* as specified in the attached Exhibit A, Appendix C.

"*Incident report*" means an individual report filed with the Florida State Fire Marshal under *FFIRS* that is not associated with *EMS services*.

"*Industrial/warehouse property*" means those *tax parcels* with a *code description* designated as "*industrial/warehouse*" in the *improvement codes*.

"*Mixed use property*" means a *tax parcel* that contains *buildings* whose use descriptions are capable of assignment under a *code description* in the *improvement codes* in more than one *property use category*.

"*Non-residential property*" means, collectively, *commercial property* and *industrial/warehouse property*.

"*Parcel apportionment*" means the further apportionment of the *fire rescue cost* allocated to each *property use category* by the *cost apportionment* among the *tax parcels* under the methodology established in Sections 7.A.3 and 7.B.2 of this Resolution.

"*Property use categories*" means, collectively, *residential property* and all categories of *non-residential property*.

"*Recreational vehicle park*" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" or "lodging park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"*Residential property*" means those *tax parcels* designated as "Residential" in the *improvement codes*.

"*Service zones*" mean the geographic areas defined to differentiate between the two levels of *fire rescue services* provided within the County based upon proximity to *core stations*.

"*State database*" means the incident data derived from the *FFIRS incident reports* maintained by the Florida State Fire Marshal.

"*Tax parcel*" means a parcel of property located within the unincorporated area of the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Section 4. Resolution. This Resolution shall constitute the *fire rescue assessment rate resolution* and the *fire rescue fee rate resolution* as described in Sections 7-42 and 7-43, Leon County Code of Laws.

Section 5. Provision of Fire Rescue Services. The County shall continue to provide *fire rescue services* for the benefit of all parcels of *assessed property* located within the unincorporated areas of the County commencing October 1, 2015. All or a portion of the cost to provide such *fire rescue services* shall be funded from proceeds of the *fire rescue charge*. The remaining cost, if any, required to provide *fire rescue services* shall be funded by available County revenues other than such proceeds.

Section 6. General Legislative Determinations. It is hereby ascertained and declared that the *fire rescue services* provide a special benefit to the *assessed property* based upon the following legislative determinations and based upon that certain report entitled "City of Tallahassee and Leon County, Florida, Fire Assessment Memorandum" dated April 14, 2015, prepared by Government Services Group, Inc., which is hereby specifically approved and adopted as Exhibit A, same being attached hereto and incorporated herein as if fully set forth below. Upon the adoption of this Resolution, the legislative determinations ascertained and declared in Sections 7-42 and 7-43, Leon County Code of Laws are hereby ratified and confirmed.

A. It is hereby ascertained, determined, and declared that each parcel of property subject to a *fire rescue charge* located within the unincorporated area of the County, and the *owners* and occupants of said parcel, will be benefited by the County's provision of *fire rescue services*, in an amount not less than the *fire rescue charge* imposed against such parcel and that such *fire rescue charge*, as computed in a manner as set forth in this Resolution, constitutes a fair and reasonable charge for the provision of *fire rescue services*.

B. 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 and rental values within the assessable area.

C. The Board does hereby find that the various legislative findings and determinations contained herein are found to have existed as of the original imposition of the *fire rescue charge* in 2009 and relate back thereto. Therefore, such findings shall be deemed to have been incorporated in the provisions of Chapter 7, Leon County Code of Laws, adopted March 13, 2009, and Resolution No. 09-16, adopted June 9, 2009, as if they had been set forth fully therein and continued thereafter.

Section 7. Fire Rescue Charges.

A. Fire Rescue Fee.

1. Imposition; Legislative Determinations.

- a. A *fire rescue fee* is hereby imposed upon each improved parcel of *government property* located within the unincorporated area of the County, and which is hereby ascertained, determined, and declared to be reasonably and fairly related to the cost of providing *fire rescue services* to such *government property* and as such the *fire rescue fee* constitutes a fair, reasonable, just, and equitable manner for apportioning and allocating the *fire rescue cost for government property*. The *fire rescue fee* imposed hereby is not a special assessment; it is a fee for services available and rendered to *government property*.
- b. Upon the adoption of this Resolution determining the *fire rescue fee* and identifying the *government property* to be billed a *fire rescue fee*, the legislative determinations ascertained and declared in Section 7-42, Leon County Code of Laws, are hereby ratified and confirmed.

- c. It is fair and reasonable to use the *fire services property use category* to assign property use for a *fire rescue fee* because the use codes are most compatible with the system of billing on the City of Tallahassee *utility bill*.
- d. It is fair and reasonable to use the *fire rescue costs* for the development of the *fire rescue fee* and apply the *fire rescue fee* for future fiscal years at the rates established in this Resolution because it is hereby determined that the actual annual cost of providing *fire rescue services*, over the five-year period will be as great as or greater than the *fire rescue fee* established herein.
- e. It is fair and reasonable and consistent with the decision of the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), to exclude from the *fire rescue costs*, amounts determined to constitute the cost of providing emergency medical services.
- f. Apportioning *fire rescue costs for government property* among classifications of improved *government property* based upon historical demand for *fire rescue services*, but not emergency medical services, is a fair and reasonable method of *cost apportionment* because it reflects the property uses' potential fire risk based upon *building use* and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the County's required standards and practices.
- g. The greater the *building area*, the greater the potential for a large fire and the greater amount 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 *fire rescue fees*.

- h. It is fair and reasonable to not charge a *fire rescue fee* to *government property* that is vacant as evidenced by the cessation of *utility services*. The costs of administering and collecting *fire rescue fees* from such vacant property exceed the anticipated *fire rescue fees* that could be collected from such property.
- i. The *incident reports* are the most reliable data available to determine the potential demand for *fire rescue services* from *government property* use and to determine the benefit to property use resulting from the availability of *fire rescue services* to protect and serve *buildings* located within *government property* and their intended occupants. There exists sufficient *incident reports* documenting the historical demand for *fire rescue services* from *government property*. The *demand percentage* determined for each classification of *government property* by an examination of such *incident reports* is consistent with the experience of the County. Therefore, the use of *demand percentages* determined by an examination of *incident reports* is a fair and reasonable method to apportion the *fire rescue costs* among each classification of *government property*.
- j. The suppression of fire on vacant property primarily benefits the *buildings* within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the costs attributed to providing *fire rescue services* to vacant property and the *incident reports* omitted from the *demand percentage* calculation.

- k. The budget is sized based upon its ability to provide *fire rescue services* to *assessed property* within the unincorporated area. Therefore, the level of services required to meet anticipated demand for *fire rescue services* and the corresponding fire services 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 uses. Therefore, it is fair and reasonable to omit from the *demand percentage* calculation, the *incident reports* documenting *fire rescue services* provided to non-specific property uses and vacant property.
2. Methodology for Determining Fire Rescue Fees. The *fire rescue fees* shall be calculated as follows:
 - a. The number of *incident reports* filed within a sampling period was determined for *government property* and all *property use categories* of *nongovernment property*. The percentages of total *incident reports* allocated to *government property* as compared to total *incident reports* allocated to *nongovernment property* were used to calculate the *fire rescue cost* for *assessed property* and the *fire rescue cost for government property*.
 - b. The *fire rescue cost for government property* was then apportioned among the *tax parcels* of *government property* as follows:
 1. Add the *building area* of all the *buildings* of *government property* to arrive at the aggregate square footage for *government property*. Any *buildings* that exceed 100,000 square feet of *building area* shall only be included at 100,000 square feet.

2. Divide the *fire rescue cost for government property* by the product of subsection 1. above to arrive at a rate per square foot of *building area* to be charged to *government property*.

3. For each *building of government property*, multiply the applicable square foot rate determined in subsection 2. above by the number of square feet for that *building* and then sum the amounts for all *buildings* on that *tax parcel*.

3. Amount of Fire Rescue Fee.

The *fire rescue cost for government property* is further determined to be a reasonable estimation of a five-year average annual cost of providing *fire rescue services to government property*. The amount of the *fire rescue fee* imposed upon *government property for fire rescue services* is specifically based upon the Rate Study, Exhibit A, established pursuant to and in accordance with Section 7-42, Leon County Code of Laws, and shall be as set forth in Exhibit B, Rate Schedule, same being attached hereto and incorporated herein as if fully set forth below, commencing October 1, 2015, annually, until otherwise determined by the Board.

B. Fire Rescue Assessment.

1. Imposition; Legislative Determinations; Cost Apportionment Methodology; Parcel Apportionment Methodology; Amount.

A *fire rescue assessment* is hereby levied and imposed upon each improved parcel of *nongovernment property* located within the unincorporated area of the County, and which is hereby ascertained, determined, and declared to be reasonably related to the cost of providing *fire rescue services* and thereby provides an equitably corresponding special benefit to *nongovernment property*. The *fire*

rescue assessment is hereby ascertained, determined and declared to be based upon a reasonable estimation of the five-year average annual cost of providing *fire rescue services* to such *nongovernment property*. It is further ascertained, determined and declared that the *fire rescue assessment* imposed hereby provides a special benefit to and is equitably apportioned among the *assessed property* based upon the special benefit assumptions and apportionment methodology set forth in the Rate Study, Exhibit A, and as further set forth below:

a. It is further hereby ascertained and declared that the *fire rescue services* provide a special benefit to *nongovernment property*, that is improved by the existence or construction of a *building*, based upon the following legislative determinations:

1. *Fire rescue services* enhance the use and enjoyment of improved property, which constitutes a special benefit to *owners*, commercial tenants, residential tenants, and occupants by the following:

a) Protecting the value of the improvements, structures, and contents through the provision of available *fire rescue services*;

b) Protecting the life and safety of occupants, residential tenants and commercial tenants, in the use and enjoyment of the improvements and structures within improved parcels; and

c) Lowering the cost of fire insurance, including renter's insurance and property coverage for the repair and replacement of contents of improvements and structures within the improved parcels, by the presence of a professional and comprehensive fire services program within the unincorporated area of the County.

2. The *fire rescue services* enhance the use and enjoyment of commercial tenants by protecting the continued commercial operations within improved parcels of property within the unincorporated area of the County.
 3. The *fire rescue services* enhance the value of business and commercial interests, which accrues to *owners* and *lessees*, by protecting the continued commercial operations within improved parcels of property within the unincorporated area of the County.
 4. The legislative determinations of special benefit ascertained arising from the *fire rescue services*, as set out and declared in Section 7-43, Leon County Code of Laws, are incorporated herein by reference and further ratified and confirmed.
- b. It is fair and reasonable to create *service zones* to reflect the level of service differentiation between a property located in a higher density area that receives fire protection coverage from multiple *core stations* and a property located in an area generally described as rural and typically serviced by a single fire station.
 - c. It is fair and reasonable to use the *improvement codes* and the *DOR codes* for the *cost apportionment* and the *parcel apportionment* because: (1) the *tax roll* database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and *building area* for improved property within the County, (2) the *tax roll* database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on

- the *tax roll*, and (3) the parcel descriptions on the *tax roll* are not incompatible with the property use descriptions on the City of Tallahassee's *utility* customer database which has been developed and maintained by the City of Tallahassee and which will be used in many instances to bill the *fire rescue assessments*.
- d. The data available in the *improvement codes* is more useful and accurate to determine *building area* than the data maintained in the *DOR codes* because (1) the data maintained in the *improvement codes* reveals the existence of a *building* with a different use than the use described in the *DOR codes*, (2) the *improvement codes* represent records maintained by the Property Appraiser with the most information relative to *building area* regardless of property use, and (3) the City of Tallahassee *utility* customer database does not contain *building area* data.
- e. It is fair and reasonable and consistent with the decision of the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the *fire rescue costs*, amounts determined to constitute the cost of providing *EMS services*.
- f. Apportioning the *fire rescue cost for assessed property* among classifications of improved property based upon historical demand for *fire rescue services*, but not *EMS services*, is fair and reasonable method of *cost apportionment* because it reflects the property uses' potential fire risk based upon *building* use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the County's required standards and practices..

- g. The cost of responding to fire incidents varies among the *service zones*. Therefore, it is fair and reasonable to use a *cost factor* in calculating the *demand percentages* because it reflects the varying costs that are associated with the responses and services to different *property use categories* based upon average call duration, which accounts for the time that personnel and equipment were out of service.
- h. It is fair and reasonable to use the *fire rescue costs for assessed property* for the development of the *fire rescue assessment* and apply the *fire rescue assessment* for future fiscal years at the rates established in this Resolution because it is hereby determined that the actual annual cost of providing *fire rescue services* over the five-year period will be as great as or greater than the *fire rescue assessment* established herein.
- i. The *incident reports* are the most reliable data available to determine the potential demand for *fire rescue services* from property use and to determine the benefit to property use resulting from the availability of *fire rescue services* to protect and serve *buildings* located within the *assessed property* and their intended occupants. There exists sufficient *incident reports* documenting the historical demand for *fire rescue services* from *assessed property* within the *property use categories*. The *demand percentage* determined for each *property use category* by an examination of such *incident reports* is consistent with the experience of the City of Tallahassee Fire Department. Therefore, the use of *demand percentages* determined by an examination of *incident reports* is a fair and reasonable method to apportion the *fire rescue costs* among the *property use categories*.

- j. The suppression of fire on vacant property primarily benefits the buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the costs attributed to providing *fire rescue services* to vacant property and the *incident reports* documenting historical *fire rescue costs* provided to vacant property were thus omitted from the *demand percentage* calculation.
- k. The budget for *fire rescue services* is sized based upon its ability to provide service to *assessed property* within the unincorporated area. Therefore the level of services required to meet anticipated demand for *fire rescue services* and the corresponding budget required to fund *fire rescue services* provided to nonspecific property uses would be required notwithstanding the occurrence of any incidents from such nonspecific uses. Therefore, it is fair and reasonable to omit from the *demand percentage* calculation the *incident reports* documenting *fire rescue services* provided to nonspecific property uses and vacant property.
- l. It is fair and reasonable to not charge a *fire rescue assessment* to *nongovernment property* that is vacant as evidenced by the cessation of *utility services*. The costs of administering and collecting *fire rescue assessments* from such vacant property exceed the anticipated *fire rescue assessments* that could be collected from such property.
- m. The size or the value of the *residential property* does not determine the scope of the required *fire rescue services* response. The potential demand for *fire*

rescue services is driven by the existence of a *dwelling unit* and the anticipated average occupant population.

- n. Apportioning the *fire rescue costs to residential property* on a *per dwelling unit* basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of *parcel apportionment* based upon historical call data.
- o. The demand for *fire rescue service* availability is substantially the same for all *residential property*; therefore, it is fair and reasonable to use the combined *demand percentages* attributable to all types of *residential property*, both *single family property* and *multi-family property*, to determine *fire rescue assessments for residential property*.
- p. The risk of loss and the demand for *fire rescue services* availability is substantially the same for *buildings* below a certain minimum size. Because the value and anticipated occupancy of non-residential *buildings* below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such *buildings* by the creation of specific *building area* classification ranges for such parcels.
- q. The assessment of *nonresidential property* by square footage classification ranges is fair and reasonable for the purpose of *parcel apportionment* because the demand for fire rescue service, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

- r. The greater the *building area*, the greater the potential for a large fire and the greater amount 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 *tax parcel's fire rescue assessment*.
- s. The separation of improved *non-residential property* into *building area* classification ranges is fair and reasonable for the purposes of *parcel apportionment* because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual *building area* within each improved parcel as a basis for *parcel apportionment*; (2) the administrative expense and complexity created by an on-site inspection to determine the actual *building area* within each improved parcel assessed is impractical; (3) the demand for *fire rescue services* availability is not precisely determined or measured by the actual *building area* within benefited parcels; and (4) the classification of parcels within *building area* classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of *fire rescue services*.
- t. The demand for the availability of *fire rescue services* diminishes at the outer limit of *building* size since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent *buildings*. Therefore, it is fair and reasonable to

place a cap on the *building area* classification of benefited parcels within *non-residential property*.

- u. In accordance with Section 125.0168, Florida Statutes, which mandates that counties treat recreational vehicle park property as *commercial property* for non-ad valorem special assessments levied by a county, like the *fire rescue assessment*, it is fair and reasonable to treat each space within recreational vehicle park property as a *building on commercial property* and to 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.
2. Cost Apportionment Methodology for Fire Rescue Assessment.
- a. The number of *incident reports* filed within a sampling period was determined for *government property* and all *property use categories* of *nongovernment property*. The percentages of total *incident reports* allocated to *government property* as compared to total *incident reports* allocated to *nongovernment property* were used to calculate the *fire rescue cost for assessed property* and the *fire rescue cost for government property*.
 - b. Next, to correlate the *nongovernment tax parcels* to the *service zones*, the *incident reports* filed within a sampling period were geo-coded on the GIS system map based upon the address provided in the *FFIRS* database.
 - c. Based upon such correlation by *service zone*, the number of *incident reports* filed within a sampling period were determined for each *service zone*.
 - d. A *cost factor* was then developed and applied to the *incident reports* within each *service zone* based upon the difference in average call duration between

the *service zones* with Zone 1 being assigned a 1.00 weighting *cost factor* and Zone 2 being assigned a 1.26 weighting *cost factor*.

- e. A *demand percentage* was then determined for each *service zone* by calculating the percentage that *incident reports* allocated to each *service zone* bears to the total number of *incident reports* documented for both *service zones* during the sampling period. The *demand percentage* for each *service zone* was then applied to the *fire rescue cost for assessed property* and the resulting product is the cost allocation of that portion of the *fire rescue costs* allocated to each *service zone*.
- f. Using the weighted *incident reports*, fire rescue incidents were assigned within the County to the *property use categories* by correlating the *code descriptions* within the *fixed property use codes* to the *improvement codes* and *DOR codes*.
- g. To correlate the *property use categories* with the *state database*, the *code descriptions* within the *fixed property use codes* similar to *code descriptions* within the *improvement codes* that were used to determine the *property use categories* were identified. Exhibit A, Appendix C contains a designation of *code descriptions* by *property use category* with the *improvement codes*, and Exhibit A, Appendix B contains a designation of *code descriptions* by *property use category* with the *fixed property use codes*. Such correlation between *code descriptions* by *property use category* between the *fixed property use codes* and the *improvement codes* is necessary to allocate the historical demand for *fire rescue services* as reflected by the weighted *incident reports* for *tax parcels* on the *tax roll* within the *property use categories*.

h. Based upon such assignment of weighted *incident reports* to *property use categories*, the number of weighted *incident reports* filed within a sampling period was determined for each *property use category*. A *demand percentage* was then determined for each *property use category* in each *service zone* by calculating the percentage that weighted *incident reports* allocated to each *property use category* bear to the total number of weighted *incident reports* documented for all *property use categories* within the sampling period. The *demand percentage* for each *property use category* within each *service zone* was then applied to the *fire rescue cost for assessed property* for that *service zone*, and the resulting product is the cost allocation of that portion of the *fire rescue cost for assessed property* allocated to each *property use category* within that *service zone*.

3. Parcel Apportionment Methodology.

- a. The apportionment among *tax parcels* of *nongovernment property* of that portion of the *fire rescue cost for assessed property* apportioned to each *property use category* within each *service zone* under the *cost apportionment* is consistent with the *parcel apportionment methodology* described and determined herein.
- b. RESIDENTIAL PROPERTY. For each *service zone*, the *fire rescue assessment* for each *tax parcel* of *residential property* shall be computed by multiplying the *demand percentage* attributable to *residential property* by the *fire rescue cost for assessed property* allocated to the respective *service zone*, dividing such product by the total number of *dwelling units* shown on the *tax*

roll within the *service zone*, and then multiplying such quotient by the number of *dwelling units* located on such *tax parcel*.

c. NON-RESIDENTIAL PROPERTY. The *fire rescue assessments* for each *building of nonresidential property*, except recreational vehicle property, shall be computed as follows for each *service zone*:

1. Respectively, multiply the *fire rescue cost for assessed property* for the applicable *Service zone* by the *demand percentage* attributable to each of the *non-residential property use categories*. The resulting dollar amounts reflect the portions of the *fire rescue services* budget to be respectively funded from *fire rescue assessment* revenue derived from each of the *non-residential property use categories*.

2. Separate each *building* in each of the *nonresidential property use categories* into one of the following square footage categories:

- a) *buildings* with a *building area* of 1,999 square feet or less;
- b) *buildings* with a *building area* between 2,000 square feet and 3,499 square feet;
- c) *buildings* with a *building area* between 3,500 square feet and 4,999 square feet;
- d) *buildings* with a *building area* between 5,000 square feet and 9,999 square feet;
- e) *buildings* with a *building area* between 10,000 square feet and 19,999 square feet;
- f) *buildings* with a *building area* between 20,000 square feet and 29,999 square feet;

- g) *buildings with a building area between 30,000 square feet and 39,999 square feet;*
- h) *buildings with a building area between 40,000 square feet and 49,999 square feet; and*
- i) *buildings with a building area between 50,000 square feet and 59,999 square feet; and*
- j) *buildings with a building area between 60,000 square feet and 69,999 square feet; and*
- k) *buildings with a building area between 70,000 square feet and 79,999 square feet; and*
- l) *buildings with a building area between 80,000 square feet and 89,999 square feet; and*
- m) *buildings with a building area between 90,000 square feet and 99,999 square feet; and*
- n) *buildings with a building area of 100,000 square feet or greater.*

3. As to each non-residential *property use category* multiply the number of *buildings* categorized in:

- a) Paragraph (2)(a) of this subsection by 1,000 square feet; and
- b) Paragraph (2)(b) of this subsection by 2,000 square feet; and
- c) Paragraph (2)(c) of this subsection by 3,500 square feet; and
- d) Paragraph (2)(d) of this subsection by 5,000 square feet; and
- e) Paragraph (2)(e) of this subsection by 10,000 square feet; and
- f) Paragraph (2)(f) of this subsection by 20,000 square feet; and
- g) Paragraph (2)(g) of this subsection by 30,000 square feet; and

- h) Paragraph (2)(h) of this subsection by 40,000 square feet; and
 - i) Paragraph (2)(i) of this subsection by 50,000 square feet; and
 - j) Paragraph (2)(j) of this subsection by 60,000 square feet; and
 - k) Paragraph (2)(k) of this subsection by 70,000 square feet; and
 - l) Paragraph (2)(l) of this subsection by 80,000 square feet; and
 - m) Paragraph (2)(m) of this subsection by 90,000 square feet; and
 - n) Paragraph (2)(n) of this subsection by 100,000 square feet.
4. For each non-residential *property use category*, add the products of paragraphs (3)(a) through (3)(n) of this subsection. The sum of these products reflects an aggregate square footage area for each non-residential *property use category* to be used in the computation of *fire rescue assessments*.
5. Divide the product of paragraph 1. of this subsection relative to each of the non-residential *property use categories* by the sum of the products for each non-residential *property use category* described in paragraph 4. of this subsection. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing *fire rescue assessments* on each of the respective non-residential *property use categories*.
6. For each of the non-residential *property use categories*, multiply the resulting quotients from paragraph 5. of this subsection by each of the respective products in paragraphs (3)(a) through (3)(n) of this subsection. The resulting products for each non-residential *property use category*, expresses a series of gross dollar amounts expected to be funded by all *buildings* in the respective non-residential *property use categories* in each of the square footage categories described in paragraph 2. of this subsection.

7. For each of the non-residential *property use categories*, divide each of the respective products of paragraph 6. of this subsection by the number of *buildings* determined to be in each of the square footage categories identified in paragraph 2. of this subsection. The result expresses the respective dollar amounts of the *fire rescue assessments* to be imposed upon each *building* in each of the non-residential *property use categories*.

d. RECREATIONAL VEHICLE PARK PROPERTY. Notwithstanding the procedure in subsection c. above for *non-residential property*, the *fire rescue assessments* for each *tax parcel* of *recreational vehicle park* property shall be computed as follows:

1. Aggregate the amount of square footage for each *tax parcel* of *recreational vehicle park*, with recreational vehicle park spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual *building area* or 720 square feet each if actual square footage is not available, and actual *building area* for all other *buildings*.

2. Assign the respective dollar amount of the *fire rescue assessments* determined in subsection c. above for *commercial property* for the applicable *service zone* to the comparable aggregated square footage category ranges of *recreational vehicle park* property as calculated in paragraph 1. above. Any aggregated square footage that exceeds 100,000 square feet on a *tax parcel* shall be assigned the *commercial* dollar amount for 100,000 square feet. The result expresses the respective dollar amounts of the *fire rescue assessments* to be imposed upon each *recreational vehicle park* property.

- e. **MIXED USE PROPERTY.** The *fire rescue assessments* for each *tax parcel* classified in two or more *property use categories* shall be the sum of the *fire rescue assessments* computed for each *property use category*.

4. Amount of Fire Rescue Assessment.

The amount of the *fire rescue assessment* levied and imposed upon *nongovernment property* shall be as set forth in Exhibit B, Rate Schedule, commencing October 1, 2015, annually, until otherwise determined by the Board.

Section 8. Exempt Property. The *fire rescue assessment* heretofore imposed upon *nongovernment property* shall not be levied nor imposed against property owned or occupied by a “religious institution” as that term is defined in Section 170.201(2), Florida Statutes, to the extent same is used as a place of worship.

Section 9. Lien. The *fire rescue assessments* imposed herein shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

Section 10. Collection of Fire Rescue Charge; Legislative Determinations. The collection of the *fire rescue charge* shall be made pursuant to and in accordance with Section 7-44, Leon County Code of Laws, and is authorized hereby, commencing October 1, 2015. The use of the *utility bills* for the collection of the *fire rescue fee* and *fire rescue assessment* is a method of collection that is reasonably related and directed to those that derive the benefit received by the property from the provision of *fire rescue services*. The benefit to the property is not solely received by the *owner* of the property but also extends to all intended occupants,

including but not limited to, tenants, leaseholders and others occupying the property. There is a rational nexus between the use of the *utility* bill to collect the *fire rescue fees* and *fire rescue assessments* from the property and the intended occupants of the property, including but not limited to, owners, tenants, leaseholders and others occupying property, and the benefit they derive through the enhancement of their use and enjoyment of the property. The use of *utility* bills for collection also provides a convenient mechanism of payment and further relieving any potential economic burden by providing an opportunity to pay smaller fees in twelve (12) increments annually as opposed to one larger lump sum payment being collected annually.

Section 11. Final Adjudication. The adoption of this Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment, the method of apportionment, the rate of assessment and fee, the and the levy and lien of the *fire rescue charges*), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Resolution.

Section 12. Effective Date. This Resolution shall have effect upon adoption and shall apply to all property located within the unincorporated area of Leon County.

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[SIGNATURE PAGE FOLLOWS ON NEXT PAGE]

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon
County, Florida, this 26th day of May, 2015.

LEON COUNTY, FLORIDA

BY: Mary Ann Lindley
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS



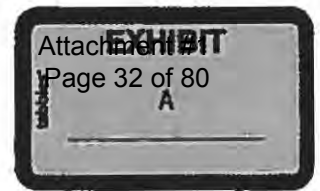
ATTESTED BY:

BOB INZER
CLERK & COMPTROLLER
LEON COUNTY, FLORIDA

BY: John Stott, Deputy Clerk

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: Herbert W.A. Thiele
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY



City of Tallahassee and Leon County, Florida

Fire Assessment Memorandum

APRIL 14, 2015

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

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Introduction

The City of Tallahassee (City) and Leon County (County) entered into a professional services agreement with GSG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the incorporated and unincorporated areas of the County (Fire Assessment Project).

The objective of this Fire Assessment Project is to develop and implement an update to the City's current revenue program capable of efficiently and effectively collecting all assessable and billable costs associated with providing fire services on an annual basis throughout the entire County for Fiscal Year 2015-16 and future fiscal years. The mechanism for collecting the fire fee from governmental properties will remain in effect, however both the City and County will utilize the City's utility bill as the collection method for all non-governmental properties where possible and the City will assist the County in the collection of the fire assessment utilizing the utility bill, separate bills and tax bill. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide countywide fire services for Fiscal Year 2015-16 and future fiscal years. However, the City and County have the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full costs of assessable fire services (net of all fire related revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

BACKGROUND

In 1999, the City adopted a fire services funding program consisting of two components: a Fire Fee and a Fire Assessment. The goal of the Fire Services Funding Project in 1999 was to design an alternative revenue program capable of efficiently and effectively collecting all assessable and billable costs associated with providing fire services on an annual basis. The Fire Fee is the funding mechanism that secures recovery of the cost for providing fire services to governmental property. The Fire Assessment is the funding mechanism for non-government property that could be collected on the City's utility bill. The program was updated to account for changes in call data, property data and service delivery in Fiscal Year 2004-05 and once again in Fiscal Year 2009-10.

OBJECTIVES

The City retained GSG to develop an annual recurring special assessment program that is capable of funding all of the assessable costs associated with providing countywide fire services. The City will utilize the utility bill for collection of the fire assessment and will assist the County in the collection of the fire assessment utilizing the utility bill, separate bills and the tax bill. Data available on the ad valorem tax roll was used to develop the Fiscal Year 2015-16 assessment program. GSG has been

charged to fully cost the services to be provided by the City, develop a fair and reasonable apportionment methodology for such assessable costs and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

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

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

The work effort of this project required the evaluation of data obtained from the City to develop a fire assessment program that focuses upon the projected Fiscal Year 2015-16 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the County.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2015-16 and future years based on the projected Fiscal Year 2015-16 budget adjusted for year over year increases.

Service Description and Assessable Cost Calculations

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

The fire services apportionment methodology for government property allocates billable costs to provide fire services based upon the historical demand for these services for all government owned property (i.e. City, County, State, Federal, etc.), as reflected by the incident data reported by the City.

SERVICE DELIVERY DESCRIPTION

Fire Rescue services are provided throughout the County from 16 paid fire rescue stations and 5 volunteer fire rescue stations. One of the volunteer stations is co-located at Station 15. Table 1 identifies fire rescue buildings/facilities inventory, as well as the corresponding physical location address for the facility.

**Table 1
Fire Rescue Department Buildings/Facility Inventory**

Station	Address
Station #1	327 North Adams Street Tallahassee, FL 32301
Station #2	2805 Sharer Road Tallahassee, FL 32302
Station #3	3005 South Monroe Street Tallahassee, FL 32301
Station #4	2899 West Pensacola Street Tallahassee, FL 32304
Station #5	3238 Capital Circle Southwest Tallahassee, FL 32304
Station #6	2901 Apalachee Parkway Tallahassee, FL 32311
Station #7	2805 Shamrock South Tallahassee, FL 32308
Station #8	2423 Hartsfield Road Tallahassee, FL 32304
Station #9	3205 Thomasville Road Tallahassee, FL 32312

Station	Address
Station #10	5323 Tower Road Tallahassee, FL 32303
Station #11	8752 Centerville Road Tallahassee, FL 32308
Station #12	4701 Chaires Cross Road Tallahassee, FL 32311
Station #13	1555 Oak Ridge Road Tallahassee, FL 32311
Station #14	16614 Blountstown Highway Tallahassee, FL 32310
Station #15	1445 Bannerman Road Tallahassee, FL 32312
Station #16	911 Easterwood Drive Tallahassee, FL 32311
Miccosukee (County-Volunteer)	15210 Mahan Drive Tallahassee, FL 32308
Bradfordville (County-Volunteer) (Co-located at Station #15)	1445 Bannerman Road Tallahassee, FL 32312
Chaires-Capitola (County-Volunteer)	10541 Valentine Road South Tallahassee, FL 32317
Woodville (County-Volunteer)	155 East Oakridge Tallahassee, FL 32305
Lake Talquin (County-Volunteer)	16614 Blountstown Highway Tallahassee, FL 32312

Source: City of Tallahassee

The City of Tallahassee Fire Rescue Department provides standard fire suppression, medical services, hazmat response, technical rescue, airport capabilities, state disaster response, emergency response and disaster preparedness, fire prevention and safety education. Five of the sixteen City stations provide Advanced Life Support (ALS) services in coordination with Leon County EMS.

Dispatch services for fire and EMS services are provided through a joint dispatch operation between the City and the County.

Tables 2 through 5 outline the Fire Rescue Department's current service operations and service components. Table 2 outlines the Fire Rescue Department's organizational structure.

Table 2
City of Tallahassee Fire Rescue Department Organizational Chart

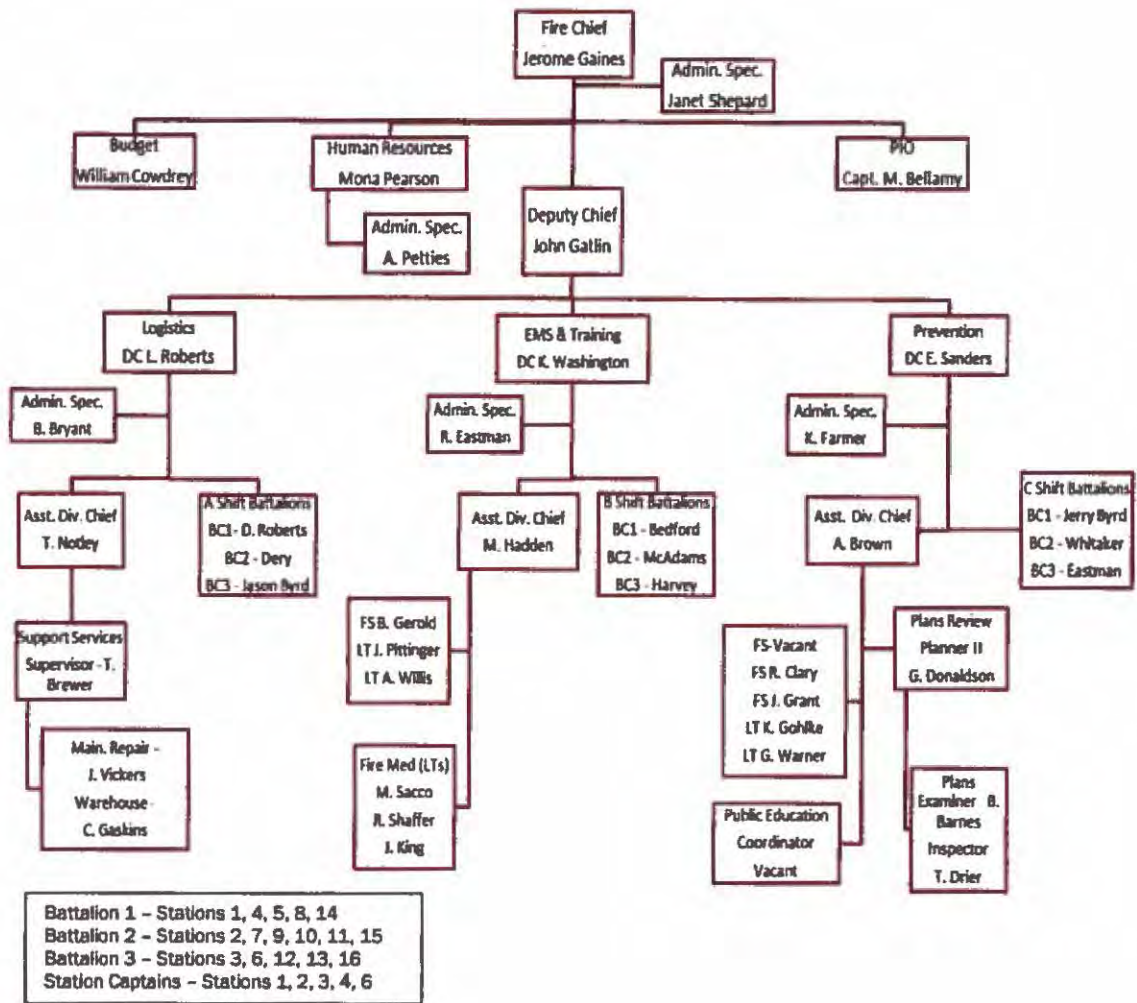


Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

**Table 3
Fire Rescue Department Apparatus Normal Staffing Requirements**

Apparatus	Typical Staffing
Aerial	3-4 personnel
Pumper	3-4 personnel
Ford Expedition/Battalion Chief	1 personnel
Rescue	2 Personnel
Air Truck	1 Personnel
Brush Truck	1 Personnel
Rescue Boat	2 Personnel
Tanker	1 Personnel
Chevy Suburban/FireMed1	1 Personnel
HazMat Apparatus	3-4 personnel
Squad or Mass Care	3-4 personnel
USAR Apparatus	3-4 personnel

Source: City of Tallahassee

Table 4 lists the location and the fire flow/pumping capacity of the Fire Rescue Department's apparatus. This information is used to determine the square footage cap for non-residential properties.

**Table 4
Fire Rescue Department Apparatus Fire Flow**

Location	Apparatus	Fire Flow (GPM)
Station 1	1994 E-One Tanker	1,500
	1996 E-One International Air and Light	N/A
	2014 Pierce Impel Pumper	1,500
	2007 E-One 95' Platform	1,500
	2008 Ford Expedition	N/A
	2003 E-One Typhoon Rescue Pumper	1,500
Station 2	1996 E-One Haz Mat	N/A
	1998 Pace 16ft. Trailer	N/A
	2008 Ford Expedition	N/A
	2001 E-One Platform	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Typhoon Rearmount Pumper	1,500
Station 3	1994 Rescue-1 Boat	N/A
	2005 Ford-550 HazMat Tow Vehicle	N/A
	1997 E One Medium Rescue	N/A
	2014 Pierce Impel 75 ft. Aerial	1,500
	2008 Ford Expedition	N/A
	2005 E-One Typhoon Rescue Pumper	1,500

Location	Apparatus	Fire Flow (GPM)
Station 4	2010 Rescue -1 Boat	N/A
	2002 E-One Bronto Aerial Platform	1,500
	1996 E-One International Rescue Squad	500
	1998 16ft. Trailer	N/A
	2002 Ford F-550 Brush Truck	350
	2014 Pierce Impel Pumper	1,500
	2005 International 4X4 Tractor	N/A
	2005 Hackney Trailer	N/A
	2005 E-One International Air Light Truck	N/A
Station 5*	1994 International ARFF	500
	2010 E-One Titan Force ARFF	3,300
	2014 Oshkosh Striker 3000	3,300
Station 6	1994 Rescue-1 Boat	N/A
	1997 95 Ft. E-One Tower	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Typhoon Rearmount Pumper	1,500
Station 7	2005 E-One Typhoon Rearmount Pumper	1,500
Station 8	2005 E-One Typhoon Rearmount Pumper	1,500
Station 9	2005 E-One Typhoon Rescue Pumper	1,500
Station 10	1998 E-One International Tanker/Pumper	2,500
	2000 E-One International Rescue	650
Station 11	1998 E-One International Tanker/Pumper	2,500
	1996 E-One International Rescue	650
Station 12	1998 E-One International Tanker/Pumper	2,500
	2000 E-One International Rescue	650
Station 13	1998 E-One International Tanker/Pumper	2,500
	2000 E-One International Rescue	650
Station 14	1994 Rescue-1 Boat	N/A
	2000 E-One International Rescue	650
	2006 E-One International Tanker/Pumper 7600	2,500
Station 15	1994 Rescue-1 Boat	N/A
	2000 Ford F-450 Brush Truck	350
	2003 E-One Typhoon Rearmount Pumper	1,500
Station 16	Tanker/Pumper	2,500
	Rescue	650
Total GPM		44,800

Source: City of Tallahassee

* Pumping capacity for Station 5 is not included in total because those apparatus are dedicated to the airport.

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 4 above, the pumping capacity of the City's Fire Rescue Department is 44,800 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 Rescue Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.

Table 5 below details the Fire Rescue Department's response protocol.

Table 5
Minimum Response Protocol

Call Type	Typical City Response
Medical	Engine (1)
Vehicle Accident	Engine (1)
Vehicle Accident with Extraction	Engine (2), Battalion Chief (1)
Residential Fire	Engine (2), Truck(1), Battalion Chief (1), FireMed (1)
Residential/Building Alarm	Engine (1)
Commercial Fire	Engine (3), Truck (1), Battalion Chief (1), FireMed (1)
Hazardous Material	Engine (2), Tanker (1), Truck (1), Haz-Mat (1), Battalion Chief (1), FireMed (1)
Service Calls	Engine (1)

Call Type	Typical County Response
Medical	Rescue (1), Tanker (1)
Vehicle Accident	Rescue (1), Tanker (1)
Vehicle Accident with Extraction	Rescue (1), Tanker (1), Battalion Chief (1), FireMed (1), Engine or Truck (1)
Residential Fire	Rescue (1), Tanker (2), Battalion Chief (1), FireMed (1), Engine or Truck (1)
Residential/Building Alarm	Rescue (1), Tanker (1)
Commercial Fire	Rescue (1), Tanker (1), Battalion Chief (1), FireMed (1), Engine or Truck (3)
Hazardous Material	Rescue (1), Tanker (1), Battalion Chief (1), FireMed (1), Engine or Truck (2), HazMat (1)
Service Calls	Rescue (1), Tanker (1)

Source: City of Tallahassee

DEVELOPMENT OF FACTORS

FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the "North Lauderdale" case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department's budget was upheld by the Fourth District Court of Appeals 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 department's line item costs 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 County's fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. For example, all costs associated with "Utility Service Expense," "Volunteer Fire Department," and "Contractual Svcs - VFD County" were allocated entirely to fire. All costs directly related to "Medical Services" were directly allocated 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 per shift. The administrative factor calculations are based on the City's total Fire Rescue Department combat personnel staffing, including an allocation for volunteers. Under normal staffing, this results in 75 non-EMS personnel and 14 EMS personnel for a total of 89 combat personnel. This normal staffing yields an 84.27 % 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 below). For example, the Administrative Factor was applied to the line item expenditures for "Food," "Human Resource Expense" and "Utilities - Electric" to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other line items were allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio which is based on the City's Fire Rescue Department's operations, was then applied to certain budget line items such as "Vehicle Fuel" and "Vehicle Replacement".

To develop the Operational Factor, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the entire County over a three-year period. The City fire rescue incident data was used to determine the demand for fire rescue services. GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar years 2011, 2012 and 2013.

The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For calendar years 2011, 2012 and 2013, the City reported 50,089 total non-government fire rescue incident calls to FFIRS, of which 19,406 were non-EMS (i.e. fire) calls and 30,683 were EMS calls. This information results in a 38.74% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2015-16 through 2019-20 are based on the following assumptions for the purpose of this Fire Assessment Memorandum.

- Actual projected expenditures and revenues were provided by the City for Fiscal Years 2015-16 through 2019-20.
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year. Revenues are comprised of revenues directly received from or for the delivery of fire services, such as "Fire Inspection Fees," "Forfeited Discounts," "Firefighters Supplemental," and contract for service revenues that are allocated to the fire budget.
- All costs associated with providing contract services to the Tallahassee Regional Airport were included in the assessable budget with the corresponding contract revenues removed from the assessable budget calculations.
- The line item "Under Collection Rate" under "Additional Costs" reflects a 95% collection rate of the Fire Services Assessment.
- The line item "GSG Study/Annual/Update" under "Operating Expenditures" is the cost associated with the anticipated update of the fire assessment program in Fiscal Year 2019-20. These costs are reimbursable through the assessment program.
- The costs associated with supporting the volunteer fire departments were included as 100% fire costs and are included in the assessable budget.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2015-16 based on an application of the above factors to the Fiscal Year 2015-16 Projected Budget. The calculation yields an assessable cost of \$35,497,107 for Fiscal Year 2015-16.

Table 6
Fire Services Assessable Cost Calculations (FY 2015-16)

	FY 15-16 Projected Budget	FY 15-16 Assessable Budget
Personnel Services		
Salaries	\$16,683,075	\$13,919,205
Capitalized Wages	(\$37,935)	(\$31,968)
Salary Enhancements	\$1,138,964	\$950,374
Firefighter Holiday Pay	\$617,613	\$515,380
Overtime	\$861,507	\$734,035
Other Salary Items	\$655,681	\$540,911
Pension-Current	\$4,143,996	\$3,457,681
Pension-MAP	\$55,983	\$46,619
Mandatory Medicare	\$242,113	\$201,821
Health Benefits	\$1,945,308	\$1,612,587
Health Benefits-OPEB	\$200,977	\$169,363
Flex Benefits	\$81,415	\$66,711
Total Personnel Services	\$26,588,697	\$22,182,721
Operating Expenditures		
Advertising	\$6,645	\$5,600
Cleaning & Laundry	\$8,731	\$8,209
Reproduction	\$5,412	\$2,404
Equipment Repairs	\$44,801	\$17,357
Medical Services	\$67,001	\$0
Construction Services	\$10,000	\$8,427

	FY 15-16 Projected Budget	FY 15-16 Assessable Budget
Unclassified Contract Svcs	\$290,916	\$170,389
Computer Software	\$3,150	\$2,654
Telephone	\$22,550	\$17,827
Chem-Med-Lab	\$70,246	\$1,672
Food	\$1,211	\$1,021
Gasoline	\$697	\$270
Office Supplies	\$20,441	\$15,978
Uniforms & Clothing	\$298,761	\$251,082
Unclassified Supplies	\$156,294	\$108,628
Non-Capitalized Furniture	\$5,673	\$5,541
Travel & Training	\$72,359	\$49,453
Journals & Books	\$16,857	\$14,963
Memberships	\$4,008	\$3,098
Certificates & Licenses	\$2,300	\$590
Rent Expense-Machines	\$9,992	\$8,420
Unclassified Charges	\$52,500	\$44,242
Bad Debt Expense	\$161,366	\$135,983
Unclassified Equipment	\$351,619	\$308,733
Human Resource Expense	\$421,915	\$355,546
Accounting Expense	\$87,776	\$73,969
Purchasing Expense	\$42,490	\$35,806
Information Systems Expense	\$1,709,303	\$1,440,424
Risk Management Expense	\$575,434	\$484,916
Radio Communications Expense	\$165,497	\$139,464
Revenue Collection Expense	\$64,707	\$54,528
Utility Service Expense	\$1,269,676	\$1,269,676
Vehicle Garage Expense	\$990,333	\$383,685
Vehicle Fuel	\$338,765	\$131,248
Vehicle Replacement	\$3,172,465	\$1,229,109
Utilities-Sewer	\$30,377	\$25,599
Utilities-Sanitation	\$16,149	\$13,609
Utilities-Stormwater	\$21,749	\$18,328
Utilities-Gas	\$37,495	\$31,597
Utilities-Water	\$25,177	\$21,217
Utilities Electric	\$187,813	\$158,269
Utilities-Fire Services	\$47,890	\$40,357
Indirect Costs	\$757,947	\$638,719
Debt Service Transfer	\$2,834,850	\$2,388,919
RR&I Transfer	\$1,247,500	\$1,051,264
Inter-Fund Transfer	\$10,990	\$9,261
Contribution to Human Resources	\$45,000	\$37,921
Contribution to Consolidated Dispatch Agency	\$321,978	\$271,330
Contractual Svcs - VFD County	\$482,479	\$482,479
Airport Fire Protection	\$1,234,050	\$1,234,050
GSG Study/Annual/Update	\$0	\$0
Total Operating Expenditures	\$17,823,335	\$13,203,830
Total Expenditures	\$44,412,032	\$35,386,551
Revenues		
City Fire Inspection Fees	\$294,500	\$294,500
City-Firefighters Supplemental	\$76,450	\$76,450
City-Airport	\$1,234,050	\$1,234,050
City-Forfeited Discounts	\$59,300	\$59,300
Total Revenues	\$1,664,300	\$1,664,300
Total Expenditures	\$44,412,032	\$35,386,551

	FY 15-16 Projected Budget	FY 15-16 Assessable Budget
Less Total Revenues	(\$1,664,300)	(\$1,664,300)
Total Net Expenditures before Additional Costs	\$42,747,732	\$33,722,251
Additional Costs		
Under Collection Rate (5%)		\$1,774,856
Total Additional Costs		\$1,774,856
Total Assessable Costs		\$35,497,107

Table 7 shows the calculation of the full cost of the Fire Services Assessment Program for Fiscal Year 2015-16 through Fiscal Year 2019-20 as well as the five-year average Fire Services Assessment Program cost.

Table 7
Fire Services Assessable Cost Calculations Proforma Five-Year Average (FY 2015-16 thru FY 2019-20)

	FY 15-16 Assessable Budget	FY 16-17 Assessable Budget	FY 17-18 Assessable Budget	FY 18-19 Assessable Budget	FY 19-20 Assessable Budget	Five-Year Average Assessable Budget
Total Personnel Services	\$22,182,721	\$23,552,663	\$24,866,486	\$27,625,129	\$28,829,470	\$25,411,294
Total Operating Expenditures	\$13,203,830	\$13,360,632	\$13,697,672	\$13,209,205	\$13,000,395	\$13,294,347
Total Expenditures	\$35,386,551	\$36,913,295	\$38,564,158	\$40,834,334	\$41,829,865	\$38,705,641
Total Revenues	(\$1,664,600)	(\$1,729,956)	(\$1,766,528)	(\$1,795,675)	(\$1,825,581)	(\$1,756,404)
Total Net Expenditures before Additional Costs	\$33,722,251	\$35,183,339	\$36,797,630	\$39,038,659	\$40,004,304	\$36,949,237
Total Additional Costs	\$1,774,856	\$1,851,755	\$1,936,718	\$2,054,667	\$2,105,490	\$1,944,697
Total Assessable Costs	\$35,497,107	\$37,035,094	\$38,734,348	\$41,093,326	\$42,109,794	\$38,893,934

The average annual increase in the total assessable costs from Fiscal Year 2009-10 (Prior Study) to 2019-20 is estimated to be 4 - 5%. This estimate could be used for budgetary planning purposes relating to the fire assessment moving forward.

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar years 2011, 2012 and 2013. 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 code 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 Leon County Property Appraiser on the ad valorem tax roll. Appendix B provides a code list for the "fixed property use" as recorded on the fire rescue incident reports.

GSG analyzed the calendar year 2011, 2012 and 2013 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. The fire rescue incident data for calendar years 2011, 2012 and 2013 represents 52,103 fire rescue incidents. Of the 52,103 fire rescue incidents, there were 30,683 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 30,683 EMS type incidents were not included in the analysis.

There are certain fire 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 21,420 remaining fire type incidents, 14,638 were calls to specific property uses. The remaining 6,782 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 6,782 incidents. Additionally, the level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses.

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 116 calls to these two property use categories were removed.

Of the remaining 14,522 fire type incidents, there were 2,014 calls for service to government properties and 12,508 calls to non-Government properties as identified by addresses or fixed property use codes provided in the FFIRS reports. The costs associated with providing service to government properties was segregated and those government properties will fund fire service through a fee that is determined by the historical demand for service as detailed later in this Memorandum.

Table 8 outlines the assignment of fire type incidents based on the analysis conducted by GSG.

**Table 8
Fire Calls by Category (Calendar Years 2011, 2012 and 2013)**

Property Category	Number of Fire Incidents	Percentage of Total Incidents
Non-Government	12,508	86.13%
Government	2,014	13.87%
Total	14,522	100%

Source: City of Tallahassee

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Leon County Property Appraiser's office to develop the assessment roll. Each building within the County on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Leon County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Leon County Property Appraiser and their assignment to a property use category is provided as Appendix C.

The Residential Property Use Category includes such properties as single-family dwelling units, duplexes, mobile homes, triplexes, quadruplexes, apartments, condominiums, townhouses, and cooperatives. In the event the data was indefinite, the DOR codes were used to clarify mobile home categories and help identify condominium and townhouse buildings. For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units as determined from the building files on the ad valorem tax roll or through the use of field research.

The Non-Residential Property Use Category includes commercial and industrial/warehouse property uses. For parcels within the Non-Residential Property Use Categories (Commercial and Industrial/Warehouse), GSG determined the amount of square footage of the structures using the building files on the ad valorem tax roll or through the use of field research.

For RV parks regulated under Chapter 513, Florida Statutes, in accordance with Sections 166.223 and 125.0168, Florida Statutes, which mandate that cities and counties treat RV parks like commercial property for non-ad valorem assessments levied by the City and County, each RV space within the park was treated as a building of commercial property and assigned the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

Computation of Fire Services Assessments

This section of the Memorandum includes the assessment rates as calculated within this Assessment Memorandum. The fire rescue assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast assessment rates within each property use category for Fiscal Years 2015-16 through 2019-20.

SERVICE ZONES

Service zones were created under the previous fire assessment study in Fiscal Year 2009-10 to reflect the level of service differentiation of a property located in a higher density area that receives fire protection coverage from multiple stations as compared to a property located in an area generally described as rural and typically serviced by a single fire station. For this purpose, "core stations" were identified and defined as those stations within five road miles of at least two other stations. The creation of a core area was necessary to eliminate the appearance of a higher service level of those properties that may be within five road miles of two stations; however, the location of the property lies between two stations that are nearly ten miles apart. This same approach was used in this study. Any changes in the level of service provided in the two zones will need to be reviewed in subsequent studies to ensure that this approach is still valid.

Those properties included in "Zone 1" were generally located within five road miles of two "core stations." Properties located outside of five road miles of two "core stations" were included in "Zone 2." A map of the service zones is provided in Appendix E.

Calls were plotted, or "geocoded," on a map based upon the address provided in the FFIRS database. Those calls correlated to properties included in "Zone 1," and those calls correlated to properties included in "Zone 2," were aggregated and assigned to the respective zone. Table 9 details the assignment of calls to service zones.

Table 9
Fire Calls to Non-Governmental Properties by Zone (Calendar Years 2011, 2012 and 2013)

Zone	Number of Calls to Specific Property Uses
Zone 1	9,590
Zone 2	2,918

The calls for service were then weighted based on the average call duration differential between Zone 1 and Zone 2 to account for the difference in resources used on calls between the two zones. On average a call in Zone 2 is 26% longer in duration than a call in Zone 1. Therefore, all calls in Zone 2 were multiplied by a weighting factor of 1.26 to determine the weighted number of calls while all calls in Zone 1 were assigned a weighting factor of 1.00. Table 10 details the weighting of calls by zone

Table 10
Weighted Fire Calls to Non-Governmental Properties by Zone (Calendar Years 2011, 2012 and 2013)

Zone	Number of Calls to Specific Property Uses	Weighting Factor	Number of Weighted Calls to Specific Property Uses
Zone 1	9,590	1.00	9,590.00
Zone 2	2,918	1.26	3,676.68

Table 11 outlines the property use category assignment of weighted fire type incidents for non-governmental properties based on the historical demand for service in each zone.

Table 11
Weighted Fire Calls by Category to Non-Governmental Properties (Calendar Years 2011, 2012 and 2013)

Category	Zone 1		Zone 2	
	Number of Incidents	Percentage of Calls	Number of Incidents	Percentage of Calls
Residential	6,036	62.94%	3,186.54	86.67%
Commercial	3,448	35.95%	444.78	12.10%
Industrial/Warehouse	106	1.11%	45.36	1.23%
Total	9,590	100%	3,676.68	100%

Source: City of Tallahassee

SPECIAL BENEFIT ASSUMPTIONS

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire services program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhances and strengthens 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 services based on: (i) the fire services assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and the availability of the data residing on the database; and (iii) the fire rescue incident data.

COST APPORTIONMENT

The assessable costs were first apportioned among government and non-government property based upon the historical demand for service percentages shown in Table 8. The assessable costs attributable to non-government property were then apportioned to Zone 1 and Zone 2 and then further to the individual property use categories in each service zone based upon the weighted historical demand for fire services reflected by the fire incident data experienced in each service zone for Calendar Years 2011, 2012 and 2013. The five-year average cost apportionment is illustrated in Table 12.

Table 12
Cost Apportionment (Five-Year Average)

Category	Zone 1 (72.29% of Weighted Fire Calls)			Zone 2 (27.71% of Weighted Fire Calls)		
	Total Calls	Percentage	Assessable Costs	Total Calls	Percentage	Assessable Costs
Residential	6,036	62.94%	\$15,239,222	3,186.54	86.67%	\$8,045,128
Commercial	3,448	35.95%	\$8,705,242	444.78	12.10%	\$1,122,946
Industrial/Warehouse	106	1.11%	\$267,621	45.36	1.23%	\$114,521
Total	9,590	100%	\$24,212,085	3,676.68	100%	\$9,282,595

PARCEL APPORTIONMENT

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

Table 13
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	Improvement Area Per Building Within Square Footage Ranges
Commercial	(100,000 Square Foot Cap Per Building)
Industrial/Warehouse	

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

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessable 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.
- The consolidation of single-family and multi-family properties into a single category is fair and reasonable because they are similar property uses and the number of calls per dwelling unit is not significantly different.

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 each residential property was divided by the number of dwelling units in the Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 14 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category for each zone.

Table 14
Parcel Apportionment (Residential Property Use Category)

Residential Property Use Category	Number of Dwelling Units-Zone 1	Number of Dwelling Units-Zone 2
Residential Dwelling Units	75,921	43,378

Source: Leon County Property Appraiser Data

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use category includes commercial and industrial/warehouse property uses. The capacity to handle fires and other emergencies in Non-Residential Property Use category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a non-residential fire. As outlined by Table 4 above, the pumping capacity of the Fire Department is 44,800 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 Rescue Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet. To avoid inefficiency and unnecessary administration, the City has made a policy decision to set the maximum classification of any building at 100,000 square feet.

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

- The risk of loss and demand for fire services availability is substantially the same for structures below a certain minimum size. Because the value and anticipated occupancy of structures below a certain minimum size is less, it is fair, reasonable, and equitable to provide a lesser assessment burden on such structures by the creation of a specific property parcel classification for those parcels.
- The separation of non-residential buildings into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (i) the absence of a need for precise square footage data within the ad valorem tax records maintained by the property appraiser undermines the use of actual square footage of structures and improvements within each improved building as a basis for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved parcel assessed is impractical; and (iii) the demand for fire services availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels; and (iv) the classification of buildings within square footage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire services.
- The consolidation of commercial and institutional properties into a single category is fair and reasonable because the non-government institutional type properties are similar in use to the commercial type properties.

The parcel apportionment for each Non-Residential Property Use Classification shall include both minimum building classifications and an additional classification of all other buildings based upon the assumed square footage of structures and improvements within the improved parcel. The Non-Residential Property Use Classifications include Commercial and Industrial/Warehouse. The following describes the Non-Residential Property parcel apportionment calculation and classification for the Commercial and Industrial/Warehouse categories.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use categories will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to buildings within each of the Non-Residential Property Use Classifications was calculated based upon the following building classifications.

- Non-residential buildings with square footage of non-residential improvements less than 1,999 square feet were assigned an improvement area of 1,000 square feet per building. Buildings with square footage of non-residential improvements between 2,000 square feet and 3,499 square feet were assigned an improvement area of 2,000 square feet per building. Buildings with non-residential improvements between 3,500 square feet and 4,999 square feet were assigned an improvement area of 3,500 square feet per building. Buildings with non-residential improvement areas between 5,000 square feet and 9,999 square feet were assigned an improvement area of 5,000 square feet per building. For buildings containing non-residential improvements between 10,000 square feet and 99,999 square feet, assignments of improvement area were made in 10,000 square foot increments.
- For buildings, containing non-residential improvements over 99,999 square feet, an assignment of improvement area of 100,000 was made.

Sections 125.0168 and 166.223, Florida Statutes, relating to special assessments levied on recreational vehicle parks regulated under Chapter 513, Florida Statutes are based on the following:

- When a city or county levy a non-ad valorem special assessment on a recreational vehicle park regulated under Chapter 513, the non-ad valorem special assessment shall not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under Chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.

Table 15 illustrates the assignment of improvement area under this apportionment methodology for the Commercial and Industrial/Warehouse categories.

**Table 15
Parcel Apportionment (Non-Residential Property Use Category)**

Square Foot Tiers	Number of Commercial Buildings		Number of Industrial/Warehouse Buildings	
	Zone 1	Zone 2	Zone 1	Zone 2
≤ 1,999	1,444	238	86	45
2,000 - 3,499	961	173	147	54
3,500 - 4,999	536	88	122	51
5,000 - 9,999	809	111	274	79
10,000 - 19,999	407	73	196	27
20,000 - 29,999	141	19	60	5
30,000 - 39,999	81	4	28	2
40,000 - 49,999	48	7	13	0
50,000 - 59,999	34	3	9	0
60,000 - 69,999	18	4	5	0
70,000 - 79,999	13	2	3	4
80,000 - 89,999	11	2	5	1
90,000 - 99,999	9	3	3	0
≥ 100,000	39	3	13	0

Source: Leon County Property Appraiser Data

Because 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, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. Therefore, only the primary structures on vacant and agricultural parcels will be charged.

FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire services assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories.

Table 16 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the five-year average total assessable costs.

**Table 16
Fire Services Assessment Rates (Five Year Average)**

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Residential Dwelling Unit		\$201	\$185
Commercial Property Use Category	Building Classification (In square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$293	\$267
	2,000 - 3,499	\$585	\$533
	3,500 - 4,999	\$1,023	\$933
	5,000 - 9,999	\$1,461	\$1,332
	10,000 - 19,999	\$2,921	\$2,663
	20,000 - 29,999	\$5,842	\$5,326
	30,000 - 39,999	\$8,762	\$7,989
	40,000 - 49,999	\$11,683	\$10,652
	50,000 - 59,999	\$14,603	\$13,315
	60,000 - 69,999	\$17,524	\$15,978
	70,000 - 79,999	\$20,444	\$18,641
	80,000 - 89,999	\$23,365	\$21,304
	90,000 - 99,999	\$26,285	\$23,967
	≥ 100,000	\$29,206	\$26,630
Industrial/Warehouse Property Use Category	Building Classification (In square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$28	\$76
	2,000 - 3,499	\$56	\$152
	3,500 - 4,999	\$98	\$265
	5,000 - 9,999	\$139	\$378
	10,000 - 19,999	\$278	\$756
	20,000 - 29,999	\$556	\$1,511
	30,000 - 39,999	\$834	\$2,266
	40,000 - 49,999	\$1,112	\$3,021
	50,000 - 59,999	\$1,390	\$3,776
	60,000 - 69,999	\$1,668	\$4,532
	70,000 - 79,999	\$1,946	\$5,287
	80,000 - 89,999	\$2,224	\$6,042
	90,000 - 99,999	\$2,502	\$6,797
	≥ 100,000	\$2,780	\$7,552

*Estimated Gross Revenue: \$33,494,680; Estimated Institutional Tax Exempt Buy-down: \$1,052,276; Estimated Net Revenue: \$32,442,404.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire services 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 and County's general funds respectively.

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 and

County's general funds. 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.

The decision to fund exemptions for fire services assessments on property owned by non-governmental entities is based upon the determination that such exemptions constituted a valid public purpose.

Table 17 summarizes the estimated impact of exempting Institutional, wholly tax-exempt property based on the five-year average assessable budget.

Table 17
Estimated Impact of Exemptions (Five-Year Average)

Financial Classification	Zone 1	Zone 2	Total
Estimated Assessable Costs	\$24,212,085	\$9,282,595	\$33,494,680
Estimated Buy-down for Institutional Tax-Exempt Building Uses	\$791,202	\$261,074	\$1,052,276
Estimated Revenue Generated	\$23,420,883	\$9,021,521	\$32,442,404

Fire Services Fees Imposed on Governmental Property

The special benefit and fair and reasonable apportionment requirements for a valid special assessment do not rigidly apply to charges against government property. Florida case law has stated that user fees are paid by choice and are charged in exchange for a particular governmental service, which benefits the property paying the fee in a manner not shared by other members of the public. In the user fee context, choice means that the property paying the fee has the option of not using the governmental service and thereby avoiding the charge. Under such tests and definition of choice, the validity of both impact fees and stormwater fees have been upheld.

Impact fees are imposed to place the economic burden of infrastructure required by growth on new development. Stormwater fees are imposed to control and treat the stormwater burden generated by the use and enjoyment of developed property. Likewise, fire services provided by the City and County are intended to meet the historical demand for fire services from developed property and such fee benefits the owner or user of developed property in a manner not shared by other members of society (e.g., the owner of undeveloped property).

The Florida Attorney General has recognized that state-owned property is not required to pay a special assessment without legislative authorization but that such authorization is not needed for user fees or service charges. Additionally, a valid charge cannot be enforced by a lien against public property absent elector approval. Rather, the enforcement remedy is a mandamus action to compel payment. In addition, certain general laws preempt the home rule power of local governments to impose special assessments on educational institutions.

As discussed previously and documented in the "Incident Data" section of this document, the fire services incidents were analyzed to determine the fire services demand for all governmental property. It was determined that approximately 13.87% of the total fire calls were attributable to governmental property. Therefore, approximately 13.87% of the total assessable budget was allocated to governmental property as shown in Table 18 below.

**Table 18
Government Cost Allocation**

Total Assessable Costs	Percentage of Governmental Calls	Governmental Cost Allocation
\$38,893,934	13.87%	\$5,399,254

The costs attributable to each governmental entity will be allocated based on each entities percentage of the total governmental square footage as determined by the City. GSG calculated a rate per square foot for governmental property based on the governmental cost allocation in Table 18 and the total governmental square footage as provided by the City. This calculation is shown in Table 19 below.

**Table 19
Government Rate Calculation**

Governmental Cost Allocation	Total Government Square Feet	Government Rate Per Square Foot
\$5,399,254	25,608,345	\$0.211

Additional Information

EXEMPTION CALCULATIONS

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

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.

MOBILE HOME AND RECREATIONAL VEHICLE PARK VACANCY CREDIT

As a consequence of the transient use and potential extraordinary vacancies within mobile home and recreational vehicle (RV) parks as compared to other residential property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home and RV park properties. Vacant mobile home and RV spaces within a mobile home or RV park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home or RV spaces.

VERIFICATION OF SQUARE FOOTAGE OF STRUCTURES ON TAX-EXEMPT PARCELS

The ad valorem tax roll provides the data required to determine value. So long as properties remain in the name of owners exempt from ad valorem taxation, the property appraiser may not consistently maintain data related to building improvements on such parcels. As a consequence of such data imperfections, the square footage on some of the parcels, particularly for institutional private sector classifications, may not be complete. The City of Tallahassee Fire Department staff has assisted GSG in verifying square footage information for certain parcels of property within the County.

BILLING PROPERTIES WITH MULTIPLE UTILITY ACCOUNTS

The proposed methodology can determine the assessment rate per building on a tax parcel. However, for some non-residential properties there may be many utility accounts assigned to a building. When utilizing the utility bill to collect the Fire Services Assessment, a considerable amount of data collection will be necessary to assess each utility account assigned to the building.

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Code	Description	Type
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
112	Fires in structures other than in a building	Non-EMS
113	Cooking fire, confined to a 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
118B	Bonfire Contained	Non-EMS
120	Fire in mobile property used as a fixed structure, other	Non-EMS
121	Fire in mobile home used as a fixed residence	Non-EMS
122	Fire in mobile home, camper, recreational vehicle	Non-EMS
123	Fire in portable building, fixed location	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
137	Camper or RV fire	Non-EMS
138	Off Road vehicle or heavy equipment fire	Non-EMS
140	Natural vegetation fire	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
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
160	Special outside fire, other	Non-EMS
161	Outside storage fire	Non-EMS
162	Outside equipment fire	Non-EMS
170	Cultivated vegetation, crop fire, other	Non-EMS
200	Overpressure rupture, explosion, overheat, other	Non-EMS
210	Overpressure rupture from steam, other	Non-EMS
211	Overpressure rupture of steam pipe or pipeline	Non-EMS
213	Steam rupture of pressure or process vessel	Non-EMS
220	Overpressure rupture from air or gas, other	Non-EMS
221	Overpressure rupture of air or gas pipe/pipeline	Non-EMS
223	Air or gas rupture of pressure or process vessel	Non-EMS
240	Explosion (no fire), other	Non-EMS
243	Fireworks explosion (no fire)	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
3	Rescue Call	EMS
300	Rescue, EMS call, other	EMS
311	Medical assist, assist EMS crew	EMS
320	Allergic reaction	EMS

Code	Description	Type
321	EMS call, excluding vehicle accident with injury	EMS
321B	Blood Pressure Check	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle/pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, No Injuries	Non-EMS
331	Lock-in (if lock out, use 511)	Non-EMS
341	Search for person on land	Non-EMS
342	Search for person in water	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
361	Swimming/recreational water areas rescue	Non-EMS
365	Watercraft rescue	Non-EMS
370	Electrical rescue	Non-EMS
371	Electrocution or potential electrocution	Non-EMS
372	Trapped by power lines	Non-EMS
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	Non-EMS
400P	Hazardous Condition Powder	Non-EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
412	Gas leak	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
422	Chemical 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
443	Light ballast breakdown	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
451	Police Assist	Non-EMS
460	Accident, potential accident, other	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
462	Aircraft standby	Non-EMS
462A	Aircraft Standby, Electrical Indicators	Non-EMS
462E	Aircraft Standby, Engine Failure	Non-EMS
462O	Aircraft Standby, Other	Non-EMS
463	Vehicle accident, general cleanup	Non-EMS
471	Explosive, bomb removal (for bomb scare, use 721)	Non-EMS
480	Attempted burning, illegal action, other	Non-EMS
481	Attempt to burn	Non-EMS
482	Threat to burn	Non-EMS

Code	Description	Type
500	Service call, other	Non-EMS
500C	Service Call Other - Check	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
512	Ring or jewelry removal	Non-EMS
520	Water problem, other	Non-EMS
521	Water evacuation	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
551E	Assist EMS	EMS
551R	Airport Runway Check	Exclude
552	Police matter	Non-EMS
553	Public service	Non-EMS
553D	Public Service Smoke Detector	Non-EMS
554	Assist Invalid	EMS
555	Defective elevator	Non-EMS
561	Unauthorized burning	Non-EMS
571	Cover assignment, standby, moveup	Non-EMS
600	Good intent call, other	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
621L	Unable to Locate	Non-EMS
622	No incident found upon arrival	Non-EMS
631	Authorized controlled burning	Non-EMS
632	Prescribed fire	Non-EMS
641	Vicinity alarm (incident in other location)	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
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation w/no hazmat	Non-EMS
672	Biological hazard investigation, none found	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
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
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
731	Sprinkler activation due to malfunction	Non-EMS

Code	Description	Type
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
740	Unintentional transmission of alarm, other	Non-EMS
740R	Alarm Reset	Non-EMS
741	Sprinkler activation, no fire - unintentional	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 sounded, no fire - unintentional	Non-EMS
745B	Alarm System Activated/Burnt Floor/No Fire	Non-EMS
745T	Alarm System Activated/Testing/Maintenance	Non-EMS
746	Carbon monoxide detector activation, no CO	Non-EMS
800	Severe weather or natural disaster, other	Non-EMS
813	Wind storm, tornado/hurricane assessment	Non-EMS
814	Lightning strike (no fire)	Non-EMS
900	Special type of incident, other, Dumpster fire	Non-EMS
900A	Training/Academy	Exclude
900B	Training/Territory	Exclude
900E	Inspection	Exclude
900G	Drug Test	Exclude
900H	Hose Testing	Exclude
900I	Hydrant Inspection	Exclude
900P	Prefire Planning	Exclude
900R	Fire/Re-Check	Non-EMS
900T	Test Incident/CAD/PMDC	Exclude
911	Citizen complaint	Non-EMS

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Code	Description	Category
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	COMMERCIAL
131	CHURCH/CHAPEL	COMMERCIAL
134	FUNERAL PARLOR/CHAPEL	COMMERCIAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	COMMERCIAL
151	LIBRARY	COMMERCIAL
152	MUSEUM, ART GALLERY	COMMERCIAL
154	MEMORIAL STRUCTURE,MONUMENT	COMMERCIAL
155	COURT ROOM	COMMERCIAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	COMMERCIAL
211	PRE-SCHOOL	COMMERCIAL
213	ELEMENTARY SCHOOL	COMMERCIAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	COMMERCIAL
241	COLLEGE/UNIVERSITY	COMMERCIAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	COMMERCIAL
311	CARE OF THE AGED/NURSING STAFF	COMMERCIAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL

Code	Description	Category
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	COMMERCIAL
323	ASYLUM/MENTAL INSTITUTION	COMMERCIAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	COMMERCIAL
332	HOSPICES	COMMERCIAL
340	CLINICS, OTHER	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	COMMERCIAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	COMMERCIAL
363	REFORMATORY, JUVENILE DETENTION CENTER	COMMERCIAL
365	POLICE STATION	COMMERCIAL
365A	POLICE TRAINING CENTER	COMMERCIAL
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	COMMERCIAL
460	DORMITORIES OTHER	COMMERCIAL
462	FRATERNITY, SORORITY HOUSE	COMMERCIAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY,HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	COMMERCIAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	COMMERCIAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE

Code	Description	Category
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	LAND
669	FOREST, TIMBERLAND	LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
819	LIVESTOCK, POULTRY STORAGE	LAND
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	COMMERCIAL
888T	FIRE TRAINING CENTER/ACADEMY	COMMERCIAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	LAND
938	GRADED AND CARED FOR PLOTS OF LAND	LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
972H	AIRCRAFT HANGER/STORAGE	COMMERCIAL
972T	AIRPORT CONTROL TOWER	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

**LEON COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS
WITH ASSIGNMENT OF PROPERTY USE CATEGORY**

Code	Description	Category
0100	SINGLE FAMILY RESIDENTIAL	Residential
0300	DUPLEX	Residential
0400	CONDOMINIUM	Residential
0500	STUDENT APARTMENTS	Residential
0501	FRAT/SORORITY	Commercial
0510	STUDENT MULTI LEASE	Residential
0600	STANDARD APARTMENTS	Residential
0601	APT/ LESS THAN 10 UNITS	Residential
0602	DORMITORY	Residential
0650	LIHTC	Residential
0700	TOWNHOUSE	Residential
0800	MOBILE HOME	Residential
1000	GARDEN APARTMENT	Residential
1100	HIGH RISE	Residential
1200	EXEMPT MULTI FAMILY	Residential
1400	MOTELS	Commercial
1500	EXTENDED STAY HOMES	Commercial
1600	HOTELS	Commercial
1700	HOSP/NURS HOME	Residential
1710	NURSING HOME	Residential
1720	CLINIC	Commercial
1730	VET CLINIC	Commercial
1740	REGIONAL MEDICAL CENTER	Commercial
1750	ASSISTED LIVING FACILITY	Residential
1800	CO-OP	Residential
2000	STORE	Commercial
2010	CONDO-STORE	Commercial
2011	SALON/BARBER SHOP	Commercial
2012	LAUNDROMAT	Commercial
2013	CARWASH	Commercial
2014	PHYS FITNESS CENTER	Commercial
2015	STORE SFR CONV	Commercial
2016	IND/RETAIL/STORE	Commercial
2018	DRY CLEANERS	Commercial
2020	CONVENIENCE STORE	Commercial
2030	CONV-STORE/GAS	Commercial
2040	SUPERMARKET	Commercial
2050	PHARMACY	Commercial
2060	JR DISCOUNT	Commercial
2070	SUPER DISCOUNT	Commercial
2080	AUTO PARTS	Commercial
2090	AUTO SERVICE	Commercial
2100	DEPARTMENT STORE	Commercial
2110	JR DEPARTMENT STORE	Commercial
2200	SHOP CENTER	Commercial
2210	NBHD SHOP CENTER	Commercial
2220	COMM SHOP CENTER	Commercial
2300	SERVICE STATION	Commercial

Code	Description	Category
2400	REC/BOWL ALLEY	Commercial
2410	CLUBHOUSE/REC	Commercial
2500	REST/LOUNGE	Commercial
2510	FAMILY RESTAURANT	Commercial
2520	TAKE-OUT RESTAURANT	Commercial
2600	FAST FOOD DRIVE IN	Commercial
2610	FAST FOOD NO SEAT	Commercial
2620	NITE CLUB	Commercial
2700	AUDIT/THEATER	Commercial
2800	MALL	Commercial
2810	SUPER REG MALL	Commercial
3000	OFFICE	Commercial
3010	OFFICE CONDO	Commercial
3015	OFFICE CONDO HIGH RISE	Commercial
3020	OFFICE STRIP CENTER	Commercial
3030	OFFICE LOW RISE	Commercial
3040	OFFICE MID RISE	Commercial
3045	OFFICE PARK	Commercial
3050	OFFICE HIGH RISE	Commercial
3060	OFFICE INDUSTRIAL	Commercial
3070	OFFICE/SFR CONVERSION	Commercial
3080	CONDO MEDICAL OFFICE	Commercial
3100	ED/RELIGIOUS	Commercial
3110	CHILD CARE	Commercial
3200	PUBLIC PARKING	Industrial/Warehouse
3300	BANKS	Commercial
3400	BANKS-BRANCH	Commercial
3410	BANKS-DRV THRU	Commercial
3500	FUNERAL HOME	Commercial
3600	TRAINING CENTER	Commercial
3700	MEDICAL OFFICE	Commercial
3901	BROADCAST CENTER	Commercial
3902	WCTV 2	Commercial
3930	CLASSROOM/TRAINING	Commercial
3940	LIBRARY/MULTI-MEDIA	Commercial
3950	OFFICES	Commercial
3960	DORMITORY/HOUSING	Commercial
3970	MEDICAL FACILITIES	Commercial
3980	COURTHOUSE	Commercial
4000	WAREHOUSE	Industrial/Warehouse
4010	CONDO WAREHOUSE	Industrial/Warehouse
4020	DISTRIBUTION WAREHOUSE	Industrial/Warehouse
4030	TECH MANUFACTURING	Industrial/Warehouse
4031	INDUSTRIAL OFFICE	Industrial/Warehouse
4040	WAREHOUSE/MULTI-BAY	Industrial/Warehouse
4100	SERVICE/PARKING GARAGE	Industrial/Warehouse
4110	INDEPENDENT AUTO CENTER	Commercial
4200	MINI WAREHOUSE	Industrial/Warehouse

Code	Description	Category
4300	COLD STORAGE	Industrial/Warehouse
4400	LIGHT MANUFACTURING	Industrial/Warehouse
4500	HEAVY MANUFACTURING	Industrial/Warehouse
4600	AUTO SHOW/GARAGE	Industrial/Warehouse
4610	CAR/TRUCK RENTAL	Commercial
4620	BOAT S/E DEALER	Commercial
4700	PREFAB METAL BUILDING	Not Used
4800	BARN SHED	Not Used
4810	AIRPORT TERMINAL	Commercial
4900	MAINT/MECH/WAREHOUSING	Industrial/Warehouse
4910	RESEARCH/DEVELOP LABS	Industrial/Warehouse
4920	STADIUMS/ARENAS	Commercial
4930	PARKING GARAGES	Industrial/Warehouse
4940	PRISONS/JAILS	Commercial
4950	MILITARY FACILITIES	Commercial
4960	FIRE STATION	Commercial
MHPK	MOBILE HOME PARK	Residential
MUSE	MUSEUM/CULTURAL	Commercial
RVPK	RV PARK	Commercial

Appendix D

DEPARTMENT OF REVENUE (DOR) CODES

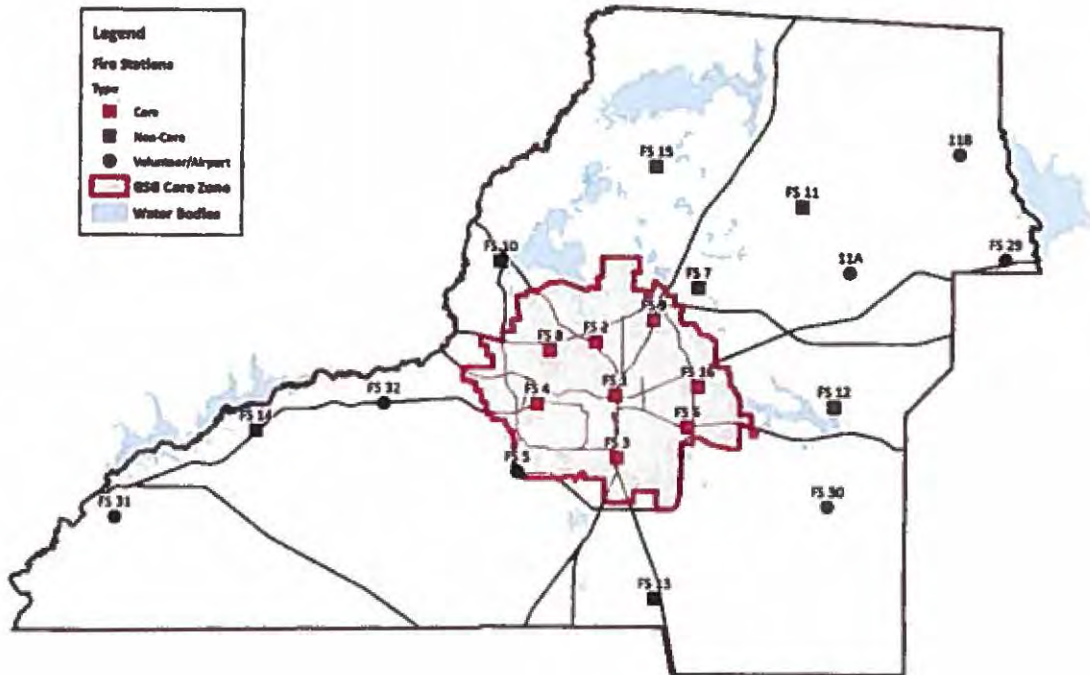
CODE	DESCRIPTION
0	VACANT RESIDENTIAL
100	SINGLE FAMILY IMPROVED
200	MOBILE HOME
300	MULTI FAMILY +10 UNITS
400	CONDOMINIUM
500	CO-OPS
600	RETIREMENT HOMES/NONEXPT
700	MISC RESIDENTIAL
800	MULTI FAMILY 2-9 UNITS
1000	VACANT COMMERCIAL
1100	STORES 1 STORY
1200	MIXED USE STORE/OFFICE
1300	DEPARTMENT STORES
1400	SUPERMARKETS
1500	REGIONAL SHOPPING CTRS
1600	COMMUNITY SHOPPING CTR
1700	OFFICE NON-PROF 1 STORY
1800	OFFICE NON-PROF 2+ STORY
1900	PROFFESIONAL SERVICES
2000	AIR/MARINE/BUS TERMINALS
2100	RESTAURANTS/CAFETERIAS
2200	DRIVE-IN RESTAURANT
2300	BANK/S & L/MORTGAGE/CREDIT
2400	INSURANCE COMPANY OFFICE
2500	REPAIRS SVC TV/LAUNDRIES
2600	SERVICE STATIONS
2700	AUTO SALES/SERVICE/RENTAL
2800	MOBILE HOME PARKS/PK LOTS
2900	WHOLESALE/PRODUCE OUTLETS
3000	FLORIST/GREENHOUSE
3100	OPEN STADIUMS
3200	THEATER/AUDITORIUM (ENCL)
3300	NIGHTCLUB/BAR/LOUNGE
3400	BOWLING/SKATING/POOL HALL
3500	TOURIST ATTRACTION
3600	CAMPS
3700	RACE TRACK; HORSE/DOG/AUTO
3800	GOLF COURSE/DRIVING RANGE
3900	HOTELS/MOTELS
4000	VACANT INDUSTRIAL
4100	LT MFG/SM MACH SHOP/PRINT
4200	HEAVY IND/EQUIP MFG/MACH
4300	LUMBER YARD/SAWMILL
4400	PACK PLANT (FRUIT/MEAT)
4500	CANNERIES/DISTILLERIES

CODE	DESCRIPTION
4600	FOOD PROCESSING/BAKERIES
4700	CEMENT PLANTS
4800	WAREHOUSING
4900	OPEN STORAGE
5000	IMPROVED AGRICULTURAL
5100	VEGETABLE CROPS
5200	BI-ANNUAL ROW CROPS
5300	ROW CROPS
5400	TIMBERLAND SITE 90+
5500	TIMBERLAND SITE 80-89
5600	TIMBERLAND SITE 70-79
5700	TIMBERLAND SITE 60-69
5800	TIMBERLAND SITE 50-59
5900	TIMBERLAND NOT CLASSIFIED
6000	IMPROVED PASTURE LAND
6100	SEMI-IMPROVED LAND
6200	NATIVE LAND
6300	WASTE LAND
6400	GRAZING LAND CLASS V
6500	GRAZING LAND CLASS VI
6600	CITRUS
6700	POULTRY/BEEES/FISH/RABBIT
6800	DAIRY, HOG & CATTLE FEED
6900	ORNAMENTALS, MISC AG
7000	VACANT INSTITUTIONAL
7100	CHURCHES
7200	PRIVATE SCHOOLS & COLLEGE
7300	PRIVATE OWNED HOSPITALS
7400	HOMES FOR THE AGED
7500	ORPHANAGES
7600	MORTUARIES/CEMETERIES
7700	CLUBS, LODGES, UNION HALLS
7800	SANITARIUMS, CONVALES, REST
7900	CULTURAL ORG, FACILITIES
8000	UNDEFINED
8100	MILITARY
8200	GOVT FOREST/PARKS/RECREATIONAL
8300	PUBLIC COUNTY SCHOOLS
8400	COLLEGES
8500	HOSPITALS
8600	COUNTY
8700	STATE
8800	FEDERAL
8900	MUNICIPAL NOT PARKS
9000	LEASEHOLD GOVT OWNED

CODE	DESCRIPTION
9100	UTILITIES, GAS/ELEC/TELEP
9200	MINING, PETROLEUM, GAS
9300	SUBSURFACE RIGHTS
9400	RIGHT-OF-WAY
9500	RIVERS & LAKES, SUBMERGED
9600	SEWAGE DISP, BORROW PITS
9700	OUTDOOR REC OR PARK
9800	CENTRALLY ASSESSED
9900	ACREAGE NON AGRICULTURAL

Appendix E

MAP OF SERVICE ZONES



Rate Schedule

		Per Annum For FY 2016 and FY 2017		Per Annum for FY 2018 and each Fiscal Year Thereafter	
		Zone 1	Zone 2	Zone 1	Zone 2
Residential	Per Residential Dwelling Unit	\$170.85	\$157.25	\$201.00	\$185.00
Commercial/Institutional	Square Feet Classification				
	< 1,999	\$249.05	\$226.95	\$293.00	\$267.00
	2,000 - 3,499	\$497.25	\$453.05	\$585.00	\$533.00
	3,500 - 4,999	\$869.55	\$793.05	\$1,023.00	\$933.00
	5,000 - 9,999	\$1,241.85	\$1,132.20	\$1,461.00	\$1,332.00
	10,000 - 19,999	\$2,482.85	\$2,263.55	\$2,921.00	\$2,663.00
	20,000 - 29,999	\$4,965.70	\$4,527.10	\$5,842.00	\$5,326.00
	30,000 - 39,999	\$7,447.70	\$6,790.65	\$8,762.00	\$7,989.00
	40,000 - 49,999	\$9,930.55	\$9,054.20	\$11,683.00	\$10,652.00
	50,000 - 59,999	\$12,412.55	\$11,317.75	\$14,603.00	\$13,315.00
	60,000 - 69,999	\$14,895.40	\$13,581.30	\$17,524.00	\$15,978.00
	70,000 - 79,999	\$17,377.40	\$15,844.85	\$20,444.00	\$18,641.00
	80,000 - 89,999	\$19,860.25	\$18,108.40	\$23,365.00	\$21,304.00
	90,999 - 99,999	\$22,342.25	\$20,371.95	\$26,285.00	\$23,967.00
	≥ 100,000	\$24,825.10	\$22,635.50	\$29,206.00	\$26,630.00
Industrial/Warehouse	< 1,999	\$23.80	\$64.60	\$28.00	\$76.00
	2,000 - 3,499	\$47.60	\$129.20	\$56.00	\$152.00
	3,500 - 4,999	\$83.30	\$225.25	\$98.00	\$265.00
	5,000 - 9,999	\$118.15	\$321.30	\$139.00	\$378.00
	10,000 - 19,999	\$236.30	\$642.60	\$278.00	\$756.00
	20,000 - 29,999	\$472.60	\$1,284.35	\$556.00	\$1,511.00
	30,000 - 39,999	\$708.90	\$1,926.10	\$834.00	\$2,266.00
	40,000 - 49,999	\$945.20	\$2,567.85	\$1,112.00	\$3,021.00
	50,000 - 59,999	\$1,181.50	\$3,209.60	\$1,390.00	\$3,776.00
	60,000 - 69,999	\$1,417.80	\$3,852.20	\$1,668.00	\$4,532.00
	70,000 - 79,999	\$1,654.10	\$4,493.95	\$1,946.00	\$5,287.00
	80,000 - 89,999	\$1,890.40	\$5,135.70	\$2,224.00	\$6,042.00
	90,999 - 99,999	\$2,126.70	\$5,777.45	\$2,502.00	\$6,797.00
	≥ 100,000	\$2,363.00	\$6,419.20	\$2,780.00	\$7,552.00
Governmental	per square foot	\$0.18	\$0.18	\$0.21	\$0.21

EXHIBIT 2

**Fire Rescue Services
Non-Ad Valorem Assessment Roll**

(Due to the voluminous nature thereof, the assessment roll is not attached to this Resolution in this Agenda Item but has been made available for public inspection in the office of the County Administrator and will be attached hereto upon adoption.)



**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Leon County Board of County Commissioners, located in Leon County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the _____ day of _____, 2015 year.

Chairman of the Board or authorized agent
of Leon County Board of County Commissioners
Name of local government
Leon County, Florida

RESOLUTION NO. R15-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FIRE RESCUE SERVICES NON-AD VALOREM ASSESSMENT ROLL; PROVIDING FOR CERTIFICATION OF THE ROLL TO THE TAX COLLECTOR; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, on February 26, 2009, Leon County and the City of Tallahassee entered into an Interlocal Agreement for the provision of fire suppression, fire prevention and emergency medical services county-wide commencing October 1, 2009; and

WHEREAS, the Interlocal Agreement by and between Leon County and the City of Tallahassee provides for the funding and payment of *Fire Rescue Services* by means of the levy and collection of special assessments upon benefited property; and

WHEREAS, on March 19, 2009, the Board of County Commissioners enacted an ordinance amending Chapter 7, Leon County Code of Laws, relating to the provision and funding of *Fire Rescue Services*; and

WHEREAS, on October 29, 2013, the Board of County Commissioners adopted a *Fire Rescue Assessment Rate Resolution* levying and imposing upon each improved parcel of nongovernmental property located within the unincorporated area of the County an assessment in an amount found to be reasonably related to the cost of providing *Fire Rescue Services* to such property and thereby providing an equitably corresponding special benefit to such property; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the Board of County Commissioners has reviewed the fire rescue services non-ad valorem assessment roll for conformity with the *Fire Rescue Assessment Rate Resolution*; and

WHEREAS, the Board wishes to approve and adopt the fire rescue services non-ad valorem assessment roll and to certify the roll for collection to the Tax Collector; and

WHEREAS, Leon County has provided notice of a public hearing at least twenty days prior to same by first class United States mail and by publication in the *Tallahassee Democrat* advising that a public hearing would take place.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida, that:

Section 1. Recitals. The Recitals to this Resolution are incorporated herein and made a part hereof as if fully set forth below.

Section 2. Definitions. For purposes of this Resolution, the definitions contained in section 7-39, Leon County Code of Laws, are incorporated herein by reference.

Section 3. Pursuant to Section 197.3632, Florida Statutes, Leon County hereby approves and adopts the fire rescue services non-ad valorem assessment roll, which is attached hereto as Exhibit 2 and incorporated herein as if fully set forth below.

Section 4. The unit of measurement for the fire rescue services non-ad valorem assessment is as set forth in the *Fire Rescue Assessment Rate Resolution*, R13-58, which is attached hereto as Exhibit 1, and incorporated herein as if fully set forth below. The amount of the fire rescue services assessment for each subject parcel of property is as further set forth in Exhibit 2. The *Fire Rescue Assessment* shall be and is hereby imposed annually commencing October 1, 2009, and continuing each year thereafter until such time as changed or discontinued by the Board.

Section 5. The fire rescue services non-ad valorem assessment roll is hereby certified to the Tax Collector for collection in accordance with Florida law.

Section 6. This Resolution shall be effective upon adoption.

Done and adopted by the Board of County Commissioners of Leon County, Florida, this
23rd day of June, 2015.

LEON COUNTY, FLORIDA

BY: _____
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:
BOB INZER, CLERK & COMPTROLLER
LEON COUNTY, FLORIDA

BY: _____

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY

RESOLUTION NO. 13-58**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RELATING TO THE PROVISION AND FUNDING OF FIRE RESCUE SERVICES.****RECITALS**

WHEREAS, the County desires to provide fire rescue services, facilities and programs, hereinafter "*fire rescue services*," in the most efficient manner possible in order to promote the health, safety and general welfare of its citizens; and

WHEREAS, the County desires to create a uniform financial mechanism for the funding of such *fire rescue services* to its citizens on an equitable basis; and

WHEREAS, on March 19, 2009, the Board of County Commissioners enacted an ordinance amending Chapter 7, Leon County Code of Laws, relating to the provision and funding of *fire rescue services*; and

WHEREAS, the City of Tallahassee and the County have entered into an Interlocal Agreement to administer the provision of *fire rescue services*; and

WHEREAS, the Interlocal Agreement by and between the City of Tallahassee and the County provides for the funding and payment for *fire rescue services* by means of the levy and collection of special assessments upon benefited *nongovernment property* and the imposition of fire rescue fee charges on *government property*; and

WHEREAS, the Board of County Commissioners desires to adopt a *fire rescue assessment rate resolution* and *fire rescue fee rate resolution* pursuant to Chapter 7, Leon County Code of Laws; and

WHEREAS, a rate study was performed on behalf of the City of Tallahassee and Leon County to determine the appropriate funding basis to support a *fire rescue charge*; and

WHEREAS, the findings, data and assumptions set forth in the rate study have been reviewed and reverified and it has been determined that the current *fire rescue charge* based upon the rate study remains reasonable, accurate and in accord with those requirements imposed under law for assessments and fees.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida, that:

Section 1. Recitals. The Recitals set forth above are deemed incorporated herein as if fully set forth below.

Section 2. Authority. This Resolution is adopted pursuant to the authority granted the County under Article VIII, Section 1, Florida Constitution, Chapters 125 and 170, Florida Statutes, the Leon County Charter, and other applicable provisions of law.

Section 3. Definitions. For purposes of this Resolution, the definitions contained in Section 7-39, Leon County Code of Laws, are incorporated herein by reference.

Section 4. Resolution. This Resolution shall constitute the *fire rescue assessment rate resolution* and the *fire rescue fee rate resolution* as described in Sections 7-42 and 7-43, Leon County Code of Laws.

Section 5. Provision of Fire Rescue Services. The County provides *fire rescue services* for the benefit of all parcels of improved property located within the unincorporated areas of the County effective October 1, 2009. All or a portion of the cost to provide such *fire rescue services* shall be funded from proceeds of the *fire rescue charge*.

Section 6. Legislative Determinations. It is hereby ascertained, determined, and declared that each parcel of property subject to a *fire rescue charge* located within the unincorporated area of the County shall be specially benefited by the County's provision of *fire*

rescue services, in an amount and to a degree not less than the *fire rescue charge* imposed against such parcel, and that such *fire rescue charge* as computed in a manner as set forth in this Resolution constitutes a fair and reasonable charge for the provision of *fire rescue services*. It is hereby further ascertained, determined, and declared that the *fire rescue cost* used to compute the *fire rescue charge* constitutes a reasonable estimation of the five-year average annual cost of providing *fire rescue services* to all parcels of improved property within the unincorporated areas of the County. Lastly, the *fire rescue charge* is based upon the City of Tallahassee/Leon County, Florida, Fire Assessment Memorandum dated June 2009 (“Rate Study”) which is hereby specifically approved and adopted as Exhibit A, same being attached hereto and incorporated herein as if fully set forth below, and the City of Tallahassee/Leon County Fire Assessment Memorandum dated October 17, 2013, (“Rate Study Update”) which is hereby specifically approved and adopted as Exhibit C, same being attached hereto and incorporated herein as if fully set forth below.

Section 7. Fire Rescue Charge.

A. Fire Rescue Fee. A fire rescue fee is hereby imposed upon each improved parcel of *government property* located within the unincorporated area of the County, and which is hereby ascertained, determined, and declared to be reasonably and fairly related to the cost of providing *fire rescue services* to such *government property* and as such the fire rescue fee constitutes a fair, reasonable, just, and equitable manner for apportioning and allocating the *fire rescue cost for government property*. The fire rescue fee imposed hereby is not a special assessment; it is a fee for services available and rendered to *government property*. The *fire rescue cost for government property* is further determined to be a reasonable estimation of a five-year average annual cost of providing *fire rescue services to government property*. The amount of the fire rescue fee

imposed upon *government property for fire rescue services* is specifically based upon the Rate Study, Exhibit A, and Rate Study Update, Exhibit C, established pursuant to and in accordance with Section 7-42, Leon County Code of Laws, and shall be as set forth in Exhibit B, Rate Schedule, same being attached hereto and incorporated herein as if fully set forth below, commencing October 1, 2009, annually until otherwise determined by the Board of County Commissioners.

B. Fire Rescue Assessment. A *fire rescue assessment* is hereby levied and imposed upon each improved parcel of *nongovernment property* located within the unincorporated area of the County, and which is hereby ascertained, determined, and declared to be reasonably related to the cost of providing *fire rescue services* and thereby provides an equitably corresponding special benefit to *nongovernment property*. The *fire rescue assessment* is hereby ascertained, determined and declared to be based upon a reasonable estimation of a five-year average annual cost of providing *fire rescue services* to such *nongovernment property*. It is further ascertained, determined and declared that the *fire rescue assessment* imposed hereby provides a special benefit to and is equitably apportioned among the *assessed property* based upon the special benefit assumptions and apportionment methodology set forth in the Rate Study, Exhibit A, and Rate Study Update, Exhibit C, established pursuant to and in accordance with Section 7-43, Leon County Code of Laws. The amount of the *fire rescue assessment* levied and imposed upon *nongovernment property* shall be as set forth in Exhibit B, Rate Schedule, commencing October 1, 2009, annually until otherwise determined by the Board of County Commissioners.

Section 8. Exempt Property. The *fire rescue assessment* heretofore imposed upon *nongovernment property* shall not be levied nor imposed against property owned or occupied by

a "religious institution" as that term is defined in Section 170.201(2), Florida Statutes, to the extent same is used as a place of worship.

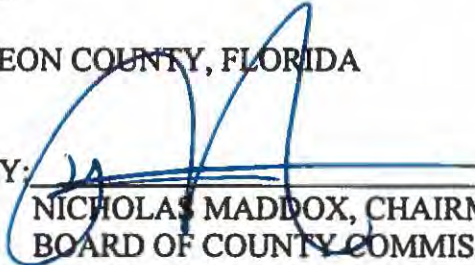
Section 9. Collection of Fire Rescue Charge. The collection of the *fire rescue charge* shall be made pursuant to and in accordance with Section 7-44, Leon County Code of Laws, and is authorized hereby, commencing October 1, 2009.

Section 10. Effective Date and Applicability. This Resolution shall have effect upon adoption and shall apply to all *assessed property, government and nongovernment property*, located within the unincorporated area of Leon County.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 29th day of October, 2013.

LEON COUNTY, FLORIDA



BY: 
NICHOLAS MADDOX, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:

BOB INZER, CLERK OF THE COURT
LEON COUNTY, FLORIDA

BY: 
John Stott, Deputy Clerk

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: 
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY

report



GOVERNMENT SERVICES GROUP, INC.

Suite 250
1500 Mahan Drive
Tallahassee FL 32308

850.681.3717 T
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City of Tallahassee/Leon County, Florida

Fire Assessment Memorandum

JUNE 2009

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

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Assignment of Property Use Category

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Introduction

The City of Tallahassee (City) and Leon County (County) have entered into a professional services agreement with GSG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the incorporated and unincorporated areas of the County (Fire Assessment Project).

The objective of this Fire Assessment Project is to develop and implement an update to the City's current revenue program capable of efficiently and effectively collecting all assessable and billable costs associated with providing fire services on an annual basis throughout the entire County for Fiscal Year 2009-10. The mechanism for collecting the Fire Fee from governmental properties will remain in effect, however both the City and County will utilize the City's utility bill as the collection method for all non-governmental properties where possible and the City will assist the County in the collection of the fire assessment utilizing both the utility bill and separate bills. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire services within the City and County for Fiscal Year 2009-10. However, the City and County have the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full costs of assessable fire services (net of all fire related revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

BACKGROUND

In 1999, the City adopted a Fire Services Funding Program consisting of two components: a Fire Fee and a Fire Assessment. The goal of the Fire Services Funding Project in 1999 was to design an alternative revenue program capable of efficiently and effectively collecting all assessable and billable costs associated with providing fire services on an annual basis. The Fire Fee is the funding mechanism that secures recovery of the cost for providing fire services to governmental property. The Fire Assessment is the funding mechanism for non-government property that could be collected on the City's utility bill. The program was updated to account for changes in call data, property data and service delivery in Fiscal Year 2004-05.

Currently, fire services provided within the City are partially funded by an existing fire assessment program, and partially funded through the City's General Revenue Fund and a Fire Service Agreement with the County. The County currently funds the Fire Services Agreement in the unincorporated area through the use of the General Revenue.

The City and County have entered into an interlocal agreement that outlines a plan for functional consolidation of fire rescue services countywide. Included in this agreement are the additional personnel located in Stations 10-14. These additional resources will provide an improved response and improved safety for those personnel responding from those stations. A joint dispatch center will be constructed and dispatch for both the Tallahassee Fire Department and Leon County EMS will be consolidated into a joint dispatch unit. This enhancement will result in response efficiencies both in terms of response times and units dispatched to each incident.

OBJECTIVES

The City and County retained GSG to develop an annual recurring special assessment program that is capable of funding all of the assessable costs associated with providing fire services. The City will utilize the utility bill for collection of the fire assessment and will assist the County in the collection of the fire assessment utilizing both the utility bill and separate bills. Data available on the ad valorem tax roll was used to develop the Fiscal Year 2009-10 assessment program. GSG has been charged to fully cost the services to be provided by the City and County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

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

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

The work effort of this project required the evaluation of data obtained from the City and County to develop a fire assessment program that focuses upon the proposed Fiscal Year 2009-10 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the City and County.
- Review such final cost determination with the City and County to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2009-10 based on the Fiscal Year 2007-08 adopted budget adjusted for year over year increases.

Service Description and Assessable Cost Calculations

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

The fire services apportionment methodology for governmental parcels allocates billable costs to provide fire services based upon the actual historical demand for these services by each government owner (ie. City, County, State, Federal, etc.), as reflected by the incident data reported by the City.

SERVICE DELIVERY DESCRIPTION

The City Fire Rescue Department facilities inventory is comprised of 15 fire rescue stations and a training facility. The County's facility inventory consists of 5 volunteer fire stations. One of the volunteer stations is co-located at Station 15 and volunteer apparatus are located at stations 10 through 15. County EMS substations are co-located at city stations 12, 13 and 14. Table 1 identifies the City and County fire rescue buildings/facilities inventory, as well as the corresponding physical location address for the facility.

Table 1
Fire Rescue Department Buildings/Facility Inventory

Station	Address
Station #1	327 North Adams Street Tallahassee, FL 32301
Station #2	2805 Sharer Road Tallahassee, FL 32302
Station #3	3005 South Monroe Street Tallahassee, FL 32301
Station #4	2899 West Pensacola Street Tallahassee, FL 32304
Station #5	3238 Capital Circle Southwest Tallahassee, FL 32304
Station #6	2901 Apalachee Parkway Tallahassee, FL 32311
Station #7	2805 Shamrock South Tallahassee, FL 32308

Station	Address
Station #8	2423 Hartsfield Road Tallahassee, FL 32304
Station #9	3209 Thomasville Road Tallahassee, FL 32312
Station #10	5323 Tower Road Tallahassee, FL 32303
Station #11	8752 Centerville Road Tallahassee, FL 32308
Station #12 (EMS Substation)	4701 Chaires Cross Road Tallahassee, FL 32311
Station #13 (EMS Substation)	1555 Oak Ridge Road Tallahassee, FL 32311
Station #14 (EMS Substation)	16614 Blountstown Highway Tallahassee, FL 32310
Station #15	1445 Bannerman Road Tallahassee, FL 32312
VFD Station #11A	15210 Mahan Drive Tallahassee, FL 32308
VFD Station #11B	11071 Bexhill Lane Tallahassee, FL 32317
VFD Station #30 (EMS Substation)	10541 Valentine Road South Tallahassee, FL 32317
VFD Station #31 (EMS Substation)	155 East Oakridge Tallahassee, FL 32305
VFD Station #32	16614 Blountstown Highway Tallahassee, FL 32312

Source: City of Tallahassee/Leon County

The City of Tallahassee Fire Rescue Department provides standard fire suppression, medical services, hazmat response, technical rescue, airport capabilities, state disaster response, emergency response and disaster preparedness, fire prevention and safety education. There are five City stations that provide Advanced Life Support (ALS) services in coordination with Leon County EMS. The remaining ten stations provide Basic Life Support (BLS) services.

The City currently provides dispatch services for fire services and the County currently provides dispatch services for EMS services. However, the City and County have committed to creating a joint dispatch operation that is expected to begin in Fiscal Year 2010-11. Initial joint dispatch functions will be achieved through a temporary, virtual solution. This virtual dispatch solution will remain in place until a new joint dispatch facility is constructed and operations move to the new location. The target date for the completion of the joint dispatch facility is Fiscal Year 2011-12.

Tables 2 through 5 outline the Fire Rescue Department's current service operations and service components. Table 2 outlines the Fire Rescue Department's organizational structure.

Table 2
City of Tallahassee/Leon County Fire Rescue Department Organizational Chart

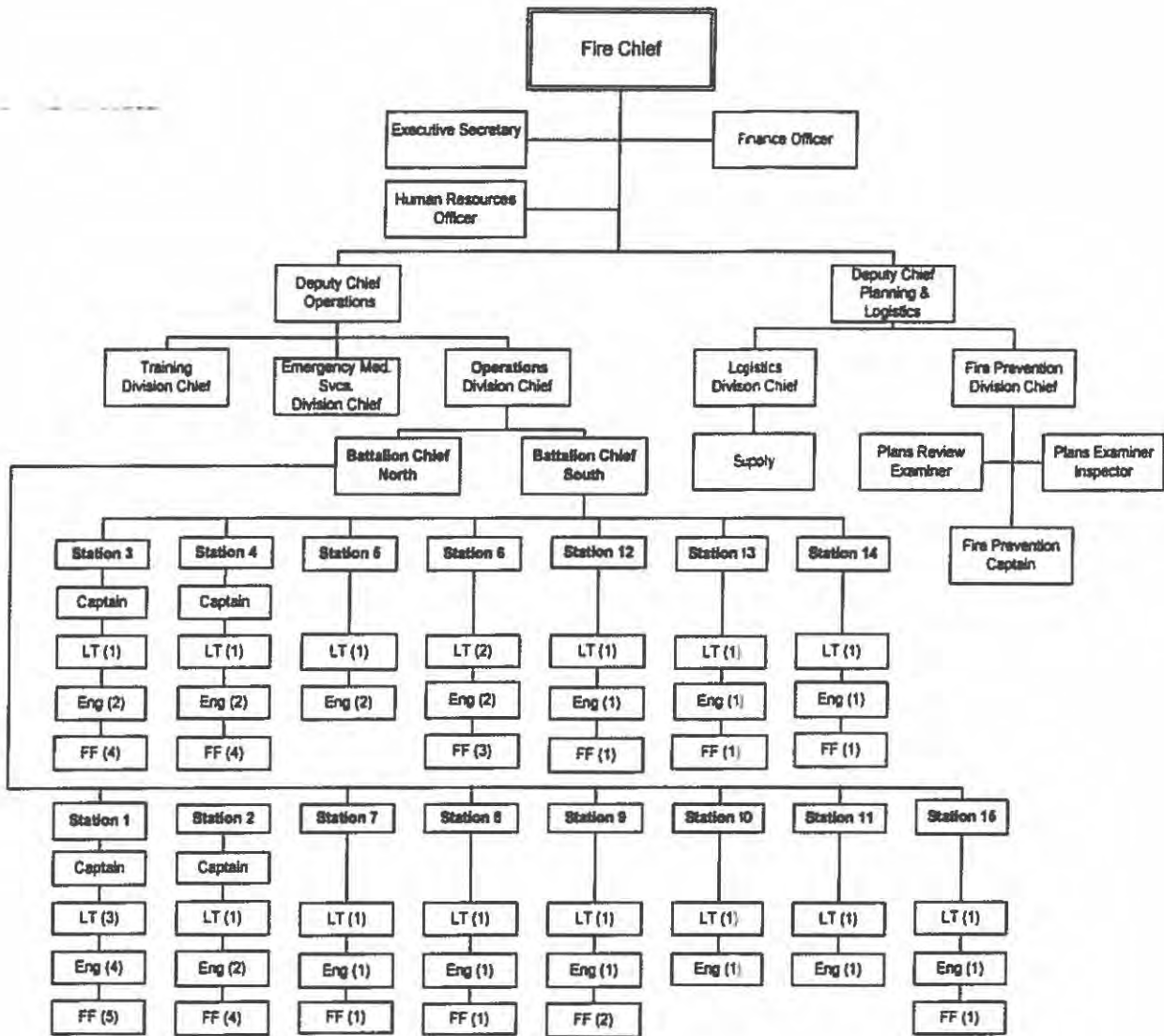


Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

Table 3
Fire Rescue Department Apparatus Normal Staffing Requirements

Tallahassee Fire Department	
Apparatus	Typical Staffing
Aerial	3-4 personnel
Pumper	3-4 personnel
Ford F-250 With Service Body	1 personnel
Ford Expedition	1 Personnel
Rescue	1-2 Personnel
Air Truck	1 Personnel
Haz Mat Mule	2 Personnel
Brush Truck	1 Personnel
Rescue Boat	2 Personnel
Tanker	1 Personnel
Leon County EMS	
Apparatus	Typical Staffing
Ambulance	2 Personnel

Source: City of Tallahassee/Leon County

Table 4 lists the location and the fire flow/pumping capacity of the Fire Rescue Department's apparatus. This information is used to determine the square footage cap for non-residential properties.

Table 4
Fire Rescue Department Apparatus Fire Flow

Location	Apparatus	Fire Flow (GPM)
Station 1	1994 E-One 1500 Tanker	1,500
	1996 E-One Air and Light	N/A
	1996 E-One Teleboom	1,500
	2002 E-One Bronto	1,500
	2003 E-One Rescue Pumper	1,500
Station 2	1996 E-One Haz-Mat	N/A
	1998 Pace 16ft. Trailer	N/A
	2007 Ford Expedition	N/A
	2001 E-One Platform	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Pumper	1,500
Station 3	1994 Rescue One Boat	N/A
	2005 Ford 550	N/A
	1996 E-One Medium Rescue	N/A
	1997 E-One 75ft. Aerial	1,500
	2007 Ford Expedition	N/A
	2005 E-One Pumper	1,500

Location	Apparatus	Fire Flow (GPM)
Station 4	1994 Rescue One Boat	N/A
	2007 95 Foot E-One Tower	1,500
	1997 E-One International Heavy Rescue	350
	1998 16ft. Traller	N/A
	2002 Ford F-550 Brush Truck	350
	2004 E-One Typhoon Rear Pumper	1,500
	2005 E-One International Air Light Truck	N/A
Station 5*	1994 E-One ARFF	500
	1994 E-One P-23 ARFF	3,300
	1996 E-One P-23 ARFF	3,300
	1997 E-One International Heavy Rescue	350
	1998 Pace 16ft. Trailer	N/A
Station 6	1994 Rescue One Boat	N/A
	1997 95 Foot E-One Tower	1,500
	2002 Ford F-550 Brush Truck	350
	2005 E-One Pumper	1,500
Station 7	2005 E-One Pumper	1,500
Station 8	2005 E-One Pumper	1,500
Station 9	2005 E-One Pumper	1,500
Station 10	1999 E-One International	2,500
	2000 E-One International Interface Pumper	650
Station 11	1996 E-One International Interface	650
	1999 E-One International Tanker	2,500
Station 12	1999 E-One International Tanker	2,500
	2000 E-One International Interface Pumper	650
Station 13	1999 E-One International Tanker	2,500
	2000 E-One International Interface Pumper	650
Station 14	1994 Rescue One Boat	N/A
	2000 E-One International Interface Pumper	650
	2006 E-One International Tanker	1,500
Station 15	1994 Rescue One Boat	N/A
	2000 Ford F-450 Brush Truck	350
	2003 E-One Rescue Pumper	1,500
Total GPM		47,950
Location	Apparatus	Fire Flow (GPM)
	Leon County Ambulance/Vehicles (24)	N/A

Source: City of Tallahassee/Leon County

* Pumping capacity for Station 5 is not included in total because those apparatus are dedicated to the airport.

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 4 above, the pumping capacity of the City's Fire Rescue Department is 47,950 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently

has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.¹ Table 5 details the Fire Rescue Department's response protocol.

**Table 5
City of Tallahassee/Leon County Fire Rescue Minimum Response Protocol**

Call Type	Typical Zone 1 Response
Medical	Engine (1)
Vehicle Accident	Engine (1)
Vehicle Accident with Extraction	Engine (2), Battalion Chief (1)
Residential Fire	Engines (2), Truck(1), Battalion Chief (1)
Residential/Building Alarm	Engine (1)
Commercial Fire	Engines (2), Truck (1), Battalion Chief (1)
Hazardous Material	Engines (2), Tanker (1), Truck (1), Haz-Mat (1), Battalion Chief (1)
Service Calls	Engine (1)

Call Type	Typical Zone 2 Response
Medical	Rescue (1)
Vehicle Accident	Rescue (1), Tanker (1)
Vehicle Accident with Extraction	Rescue (1), Battalion Chief (1), Engine or Tanker (2)
Residential Fire	Engines (1), Tankers (2), Battalion Chief (1), Rescue (1), Truck (1)
Residential/Building Alarm	Rescue (1), Tanker (1)
Commercial Fire	Engines (2), Truck (1), Battalion Chief (1), Rescue (1), Tanker (1)
Hazardous Material	Engines (2), Tanker (1), Truck (1), Haz-Mat (1), Battalion Chief (1), Rescue (1)
Service Calls	Engine (1), Tanker (1)

Source: City of Tallahassee/Leon County

DEVELOPMENT OF FACTORS

FIRE SERVICES V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the "North Lauderdale" case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, GSG has developed a methodology that removes the costs associated with emergency medical services. The apportionment methodology only utilizes fire incident report data related to non-EMS calls.

The proposed Fiscal Year 2009-10 projected departmental costs were allocated between fire rescue and emergency medical services because of the Florida Supreme Court's opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

¹ Source: National Fire Protection Association, "NFPA 1 Uniform Fire Code, 2006, Annex H, Table H, 5.1."

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. For example, all costs associated with "RR&I Transfer (Hydrant Replacement)," "Volunteer Fire Department," and "Airport Fire Protection" were allocated entirely to fire. All costs directly related to emergency medical services were removed entirely.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel per shift. Because of the addition of six (6) combat positions to the City Fire Rescue Department that will be located at Stations 10 - 14 commencing October 1, 2009, the City's existing staffing pattern will be revised. These changes will allow the City, under optimal staffing, to operate with 69 non-EMS personnel and 11 EMS personnel, for a total of 80 combat personnel within the proposed funding timeframe (by Fiscal Year 2013-14). This optimal staffing yields an 86.3% 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 below). For example, the Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line item expenditures for "Advertising," "Indirect Costs," "Human Resource Expense" and "Debt Service" 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, and this ratio which is based on the City's Fire Rescue Department's operations, was then applied to certain budget line items such as "Gasoline" and "Vehicle Garage Expense".

To develop the Operational Factor, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the entire County over a one-year period. The City fire rescue incident data was used to determine the demand for fire rescue services. GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar year 2007.

The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For calendar year 2007, the City reported 24,547 total fire rescue incident calls to FFIRS, of which 9,122 were non-EMS (i.e. fire) calls and 15,425 were EMS calls. This information results in a 37.16% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2009-10 through 2013-14 are based on the following assumptions for the purpose of this Fire Assessment Memorandum.

- Unless more accurate information was available, a three percent annual increase was applied across all "Personnel Services" and all "Operating Expenditures." No increase was applied to revenues.
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year. Revenues are comprised of revenues directly received from or for the delivery of fire services, such as "Fire Inspection Fees," "Forfeited Discounts," "Firefighters Supplemental," and contract for service revenues that are allocated to the fire budget.
- All costs associated with providing contract services to the Tallahassee Regional Airport were included in the assessable budget with the corresponding contract revenues removed from the assessable budget calculations.
- The line item "Under Collection Rate for Separate Bill" and "Under Collection Rate for Utility Bill" under "Additional Costs" reflects a 95% collection rate of the Fire Services Assessment is a reserve for under collection.
- The line item "GSG Study/Annual/Update" under "Operating Expenditures" is the costs associated with the development of the initial assessment study as well as the recurring annual costs and update costs in year five. These costs are reimbursable through the assessment program.
- All costs associated with fire hydrant maintenance were provided by City staff. These costs were included as 100% fire costs and are reflected in each year's budget.
- Any payments historically exchanged between the City and County for fire services were not included in the assessable budget.
- The costs associated with providing an additional firefighter to each of the rural fire stations (10-14) were included in the assessable budget.
- The costs associated with supporting the volunteer fire departments were included as 100% fire costs and are included in the assessable budget.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2009-10 based on an application of the above factors to the Fiscal Year 2008-09 Adopted Budget. The calculation yields an assessable cost of \$29,058,003 for Fiscal Year 2009-10.

Table 6
Fire Services Assessable Cost Calculations (FY 2009-10)

	FY 09-10 Proforma Budget	FY 09-10 Assessable Budget
Personnel Services		
Salaries	\$12,978,263	\$11,273,505
Capitalized Wages	(\$34,976)	(\$30,167)
Salary Enhancements	\$542,335	\$470,748
Firefighter Holiday Pay	\$855,272	\$740,543
Temporary Wages	\$7,725	\$7,725
Overtime	\$494,961	\$432,137
Other Salary Items	\$323,218	\$280,399
Pension-Current	\$2,279,993	\$1,979,050
Pension-MAP	\$41,509	\$37,262
Mandatory Medicare	\$135,019	\$117,312
Health Benefits	\$1,550,864	\$1,346,144
Health Benefits-Retirees	\$580,766	\$500,910
Flex Benefits	\$100,759	\$88,383
Total Personnel Services	\$19,855,707	\$17,243,952
Operating Expenditures		
Advertising	\$1,663	\$1,576
Cleaning & Laundry	\$14,302	\$12,915
Reproduction	\$5,780	\$2,684
Unclassified Professional Svcs	\$25,740	\$22,200
Equipment Repairs	\$43,926	\$27,493
Medical Services	\$67,012	\$-
Unclassified Contract Svcs	\$276,471	\$133,464
Computer Software	\$3,281	\$2,829
Telephone	\$27,018	\$22,513
Chem-Med-Lab	\$43,713	\$2,266
Food	\$629	\$543
Gasoline	\$99	\$37
Office Supplies	\$21,542	\$14,508
Uniforms & Clothing	\$126,906	\$109,397
Unclassified Supplies	\$141,938	\$91,347
Travel & Training	\$64,506	\$42,484
Journals & Books	\$15,392	\$13,607
Memberships	\$3,069	\$2,851
Certificates & Licenses	\$206	\$178
Rent Expense-Machines	\$12,756	\$8,166
Unclassified Charges	\$54,075	\$46,640
Bad Debt Expense	\$31,782	\$27,412
Unclassified Equipment	\$113,712	\$88,838
Human Resource Expense	\$409,930	\$355,686
Accounting Expense	\$98,817	\$83,633
Purchasing Expense	\$29,496	\$25,228
Information Systems Expense	\$1,541,214	\$1,334,838
Risk Management Expense	\$239,306	\$206,401
Radio Communications Expense	\$123,962	\$106,917
Revenue Collection Expense	\$62,515	\$53,919
Utility Service Expense	\$1,150,000	\$1,150,000
Vehicle Garage Expense	\$689,491	\$269,289
Vehicle Fuel	\$325,078	\$281,904
Vehicle Replacement	\$600,000	\$517,500
Utilities-Sewer	\$14,873	\$12,828

	FY 09-10 Proforma Budget	FY 09-10 Assessable Budget
Utilities-Sanitation	\$8,210	\$7,081
Utilities-Stormwater	\$15,985	\$13,787
Utilities-Gas	\$40,479	\$34,913
Utilities-Water	\$14,765	\$12,735
Utilities-Electric	\$208,490	\$179,822
Utilities-Fire Services	\$7,597	\$6,553
Indirect Costs	\$552,956	\$476,924
Debt Service Transfer	\$693,181	\$597,868
RR&I Transfer (Hydrant Replacement)	\$100,000	\$100,000
Fire Hydrant Maintenance Expense	\$1,019,626	\$1,019,626
Vol Fire Dept County	\$482,479	\$482,479
Add'l Personnel Stations 10-14	\$916,079	\$790,118
Airport Fire Protection	\$916,061	\$916,061
GSG Study/Annual/Update	\$-	\$195,000
Notice Costs	\$-	\$-
Total Operating Expenditures	\$11,356,107	\$9,905,060
Capital Outlay		
City	\$1,353,400	\$1,325,900
Virtual Dispatch Center	\$500,000	\$431,250
Total Capital Outlay	\$1,853,400	\$1,757,150
Total Expenditures	\$33,065,214	\$28,906,162
Revenues		
City-Fire Inspection Fees	\$320,000	\$320,000
City-Firefighters Supplemental	\$30,000	\$30,000
City-Airport	\$916,061	\$916,061
City-Forfeited Discounts	\$35,000	\$35,000
Total Revenues	\$1,301,061	\$1,301,061
Total Expenditures	\$33,065,214	\$28,906,162
Less Total Revenues	(\$1,301,061)	(\$1,301,061)
Total Net Expenditures before Additional Costs	\$31,764,153	\$27,605,101
Additional Costs		
Separate Monthly Bill		\$-
Under Collection Rate for separate bill (5%)		\$392,284
Under Collection Rate for utility bill (5%)		\$1,060,618
Total Additional Costs		\$1,452,902
Total Assessable Costs		\$29,058,003

Table 7 shows the calculation of the full cost of the Fire Services Assessment Program for Fiscal Year 2009-10 through Fiscal Year 2013-14 as well as the five-year average Fire Services Assessment Program cost.

Table 7**Fire Services Assessable Cost Calculations Proforma Five-Year Average (FY 2009-10 thru FY 2013-14)**

	FY 09-10 Assessable Budget	FY 10-11 Assessable Budget	FY 11-12 Assessable Budget	FY 12-13 Assessable Budget	FY 13-14 Assessable Budget	Five-Year Average Assessable -- Budget
Total Personnel Services	\$17,243,952	\$17,761,270	\$18,294,108	\$18,842,932	\$19,408,220	\$18,310,096
Total Operating Expenditures	\$9,905,060	\$9,966,877	\$10,921,407	\$11,217,971	\$11,625,272	\$10,727,317
Total Capital Outlay	\$1,757,150	\$172,500	\$172,500	\$172,500	\$172,500	\$489,430
Total Expenditures	\$28,906,162	\$27,900,647	\$29,388,015	\$30,233,403	\$31,205,991	\$29,526,844
Total Revenues	\$1,301,061	\$1,301,061	\$1,301,061	\$1,301,061	\$1,301,061	\$1,301,061
Total Net Expenditures before Additional Costs	\$27,605,101	\$26,599,586	\$28,086,954	\$28,932,342	\$29,904,930	\$28,225,783
Total Additional Costs	\$1,452,902	\$1,399,980	\$1,478,262	\$1,522,756	\$1,573,944	\$1,485,569
Total Assessable Costs	\$29,058,003	\$27,999,566	\$29,565,216	\$30,455,098	\$31,478,874	\$29,711,351

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for calendar year 2007. 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 code 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 Leon County Property Appraiser on the ad valorem tax roll. Appendix B provides a code list for the "fixed property use" as recorded on the fire rescue incident reports.

GSG analyzed the calendar year 2007-fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. The fire rescue incident data for calendar year 2007 represents 24,625 fire rescue incidents. All fire rescue incidents were geo-coded to the addresses listed in the FFIRS reports. The geo-coding of calls identified those calls that were made to government owned properties.

Of the 24,625 fire rescue incidents, 78 incidents were duplicates and were removed. Of the remaining 24,547 fire rescue incidents, there were 15,425 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 15,425 EMS type incidents were not included in the analysis.

Of the remaining 9,122 fire type incidents, calls for certain situation found codes were omitted because they were not true incidents, or because they are accounted for under a separate agreement. For example, Station 5, located at the Tallahassee Regional Airport, is funded through a separate budget source. Accordingly, calls reported by Station 5 for runway checks, required by the Federal Aviation Authority, were omitted from the analysis. Additionally, some examples of the situation found codes that did not represent true calls for service were "public service," "alarm system activated/testing/maintenance," "training/academy" and "pre-fire planning." There were a total of 2,120 incidents with these type of situation found codes that were not included in the data set.

There are certain fire 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 7,002 remaining fire type incidents, 5,224 were calls to specific property uses. The remaining 1,778 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 1,778 incidents. Additionally, the level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses.

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 142 calls to these two property use categories were removed.

Of the remaining 5,082 fire type incidents, there were 662 calls for service to government properties as identified by addresses or fixed property use codes provided in the FFIRS reports. The costs associated with providing service to government properties was segregated and those government properties will fund fire service through a fee that is determined by the historical demand for service.

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

**Table 8
Fire Calls by Category (Calendar Year 2007)**

Property Category	Number of Fire Incidents	Percentage of Total Incidents
Single-Family Residential	2,146	42.23%
Multi-Family Residential	841	16.55%
Commercial	1,058	20.82%
Industrial/Warehouse	48	0.94%
Institutional	327	6.43%
College - FSU	182	3.58%
College - FAMU	152	2.99%
College - TCC	1	0.02%
Government - Federal	5	0.10%
Government - State	79	1.55%
Government - Leon County	24	0.47%
Government - City of Tall	35	0.69%
Government - Fire Stations	8	0.16%
Government - Leon County Industrial Park	10	0.20%
Tallahassee Leon County Civic Center	1	0.02%
Educational - School Board	133	2.62%
Tallahassee Housing Authority	7	0.14%
Leon County Research and Development TITF Authority	18	0.35%
Educational - Lively Vo-Tech	7	0.14%
Total	5,082	100.00%

Source: City of Tallahassee/Leon County Fire Rescue Department (2007).

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Leon County Property Appraiser's office to develop the assessment roll. Each building within the City and the County on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Leon County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Leon County Property Appraiser and their assignment to a property use category is provided as Appendix C.

The Single-Family Residential Property Use Category includes such properties as single-family dwelling units, duplexes and mobile homes. The Multi-Family Residential Property Use Category includes such

properties as triplexes, quadruplexes, apartments, condominiums, townhouses, and cooperatives. In the event the data was indefinite, the DOR codes were used to clarify mobile home categories and help identify condominium and townhouse buildings. For parcels assigned to the Single-Family Residential and Multi-Family Residential Property Use Categories, GSG utilized the total number of dwelling units as determined from the building files on the ad valorem tax roll or through the use of field research.

The Non-Residential Property Use Category includes commercial, industrial/warehouse, and institutional property uses. For parcels within the Non-Residential Property Use Categories (Commercial, Industrial/Warehouse and Institutional), GSG determined the amount of square footage of the structures using the building files on the ad valorem tax roll or through the use of field research.

For RV parks regulated under Chapter 513, Florida Statutes, in accordance with Sections 166.223 and 125.0168, Florida Statutes, which mandate that cities and counties treat RV parks like commercial property for non-ad valorem assessments levied by the City and County, each RV space within the park was treated as a building of commercial property and assigned the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

Computation of Fire Services Assessments

This section of the Memorandum includes the assessment rates as calculated within this Assessment Memorandum. The City and County fire rescue assessment cost calculations provided herein are primarily based on information supplied by the City and County. The assessable cost projections developed by GSG are designed to forecast assessment rates within each property use category for Fiscal Year 2009-10.

SERVICE ZONES

Service zones were created to reflect the level of service differentiation of a property located in a higher density area that receives fire protection coverage from multiple stations compared a property located in an area generally described as rural and typically serviced by a single fire station. For this purpose, "core stations" were identified and defined as those stations within five road miles of at least two other stations. The creation of a core area was necessary to eliminate the appearance of a higher service level of those properties that may be within five road miles of two stations; however, the location of the property lies between two stations that are nearly ten miles apart.

Those properties included in "Zone 1" were generally located within five road miles of two "core stations." Properties located outside of five road miles of two "core stations" were included in "Zone 2." A map of the service zones is provided in Appendix E.

Calls were plotted, or "geocoded," on a map based upon the address provided in the FFIRS database. Those calls correlated to properties included in "Zone 1," and those calls correlated to properties included in "Zone 2," were aggregated and assigned to the respective zone. Table 9 details the assignment of calls to service zones.

Table 9
Fire Calls by Zones to Non-Governmental Properties (Calendar Year 2007)

Zone	Number of Calls to Specific Property Uses
Calls to Zone 1 Properties	3,138
Calls to Zone 2 Properties	1,282

Using the fixed property use codes, the remaining 4,420 fire type incidents corresponding to specific properties were assigned to the following property use categories: single-family residential, multi-family residential, commercial, industrial/warehouse and institutional.

Table 10 outlines the property use category assignment of fire type incidents for non-governmental properties based on the historical demand for service in each zone.

**Table 10
Fire Calls by Category to Non-Governmental Properties (Calendar Year 2007)**

Category	Zone 1		Zone 2	
	Number of Incidents	Percentage of Calls	Number of Incidents	Percentage of Calls
Single-Family Residential	1,050	33.5%	1,096	85.5%
Multi-Family Residential	806	25.7%	35	2.7%
Commercial	954	30.4%	104	8.1%
Industrial/Warehouse	36	1.1%	12	1.0%
Institutional	292	9.3%	35	2.7%
Total	3,138	100.0%	1,282	100.0%

Source: City of Tallahassee/Leon County Fire Rescue Department (2007).

SPECIAL BENEFIT ASSUMPTIONS

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire services program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhances and strengthens 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 services based on: (i) the fire services assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and the availability of the data residing on the database; and (iii) the fire rescue incident data.

COST APPORTIONMENT

The Fiscal Year 2009-10 assessable cost calculation was first apportioned among government and non-government property based upon the historical demand for service. The assessable costs attributable to non-government property was then apportioned among property use categories in each service zone based upon the historical demand for fire services reflected by the fire incident data experienced in each service zone for Calendar Year 2007. This apportionment is illustrated in Table 11.

**Table 11
Cost Apportionment**

Category	Zone 1			Zone 2		
	Total Calls	Percentage	Assessable Costs	Total Calls	Percentage	Assessable Costs
Residential	1,050	33.5%	\$6,138,709	1,096	85.5%	\$6,407,643
Multi-Family	806	25.7%	\$4,712,190	35	2.7%	\$204,624
Commercial	954	30.4%	\$5,577,456	104	8.1%	\$608,025
Industrial/Warehouse	36	1.1%	\$210,470	12	1.0%	\$70,157
Institutional	292	9.3%	\$1,707,146	35	2.7%	\$204,624
Total	3,138	100.0%	\$18,345,970	1,282	100.0%	\$7,495,071

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 12.

**Table 12
Parcel Apportionment within Property Use Categories**

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

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

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessable 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 each residential property was divided by the number of dwelling units in the respective Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 13 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category for each zone.

Table 13
Parcel Apportionment Residential Property Use Category

Residential Property Use Category	Number of Dwelling Units-Zone 1	Number of Dwelling Units-Zone 2
Single-Family Dwelling Units	34,375	39,866
Multi-Family Dwelling Units	37,938	4,837

Source: Leon County Property Appraiser (2007).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use category includes commercial, industrial/warehouse, and institutional property uses. The capacity to handle fires and other emergencies in Non-Residential Property Use category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a non-residential fire. As outlined by Table 4 above, the pumping capacity of the Fire Department is 47,950 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire flow, the Fire Department currently has sufficient fire flow capacity to provide service coverage in the event of a fire involving significant to unlimited square footage.² To avoid inefficiency and unnecessary administration, the City and County have elected to use 14 classifications, with a maximum classification of over 100,000 square feet. This application has no material impact on the non-residential parcel apportionment.

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

- The risk of loss and demand for fire services availability is substantially the same for structures below a certain minimum size. Because the value and anticipated occupancy of structures below a certain minimum size is less, it is fair, reasonable, and equitable to provide a lesser assessment burden on such structures by the creation of a specific property parcel classification for those parcels.
- The separation of non-residential buildings into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (i) the absence of a need for precise square footage data within the ad valorem tax records maintained by the property appraiser undermines the use of actual square footage of structures and improvements within each improved building as a basis for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved parcel assessed is impractical; and (iii) the demand for fire services availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels; and (iv) the classification of buildings within square footage ranges is a fair

² Source: National Fire Protection Association, "NFPA 1 Uniform Fire Code, 2006, Annex H, Table H, 5.1"

and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire services.

The parcel apportionment for each Non-Residential Property Use Classification shall include both minimum building classifications and an additional classification of all other buildings based upon the assumed square footage of structures and improvements within the improved parcel. The Non-Residential Property Use Classifications include Commercial, Industrial/Warehouse and Institutional. The following describes the Non-Residential Property parcel apportionment calculation and classification for the Commercial, Industrial/Warehouse and Institutional categories.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use categories will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to buildings within each of the Non-Residential Property Use Classifications was calculated based upon the following building classifications.

- Non-residential buildings with square footage of non-residential improvements less than 1,999 square feet were assigned an improvement area of 1,000 square feet per building. Buildings with square footage of non-residential improvements between 2,000 square feet and 3,499 square feet were assigned an improvement area of 2,000 square feet per building. Buildings with non-residential improvements between 3,500 square feet and 4,999 square feet were assigned an improvement area of 3,500 square feet per building. Buildings with non-residential improvement areas between 5,000 square feet and 9,999 square feet were assigned an improvement area of 5,000 square feet per building. For buildings containing non-residential improvements between 10,000 square feet and 99,999 square feet, assignments of improvement area were made in 10,000 square foot increments.
- For buildings, containing non-residential improvements over 99,999 square feet, an assignment of improvement area of 100,000 was made.

Sections 125.0168 and 166.223, Florida Statutes, relating to special assessments levied on recreational vehicle parks regulated under Chapter 513, Florida Statutes require the following:

- When a city or county levy a non-ad valorem special assessment on a recreational vehicle park regulated under Chapter 513, the non-ad valorem special assessment shall not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under Chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.

Table 14 illustrates the assignment of improvement area under this apportionment methodology for the Commercial, Industrial/Warehouse and Institutional categories.

Table 14
Fire Services Assessment Parcel Apportionment (Non-Residential Property Use Category)

Square Foot Tiers	Number of Commercial Buildings		Number of Industrial/Warehouse Buildings		Number of Institutional Buildings	
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2
	≤ 1,999	1325	202	172	62	100
2,000 - 3,499	844	125	175	46	84	40
3,500 - 4,999	488	55	118	43	72	30
5,000 - 9,999	704	69	301	71	90	43
10,000 - 19,999	355	37	197	30	72	22
20,000 - 29,999	116	14	60	5	22	3
30,000 - 39,999	65	5	26	2	13	1
40,000 - 49,999	30	4	11	2	7	1
50,000 - 59,999	29	3	8	0	8	0
60,000 - 69,999	15	1	2	0	2	1
70,000 - 79,999	11	0	2	2	4	1
80,000 - 89,999	9	1	3	1	2	0
90,000 - 99,999	7	2	0	1	2	1
≥ 100,000	37	2	5	0	8	1

Source: City of Tallahassee/Leon County Fire Rescue Department (2007).

Because 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, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. Therefore, only the primary structures on vacant and agricultural parcels will be charged.

FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire services assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories.

Table 15 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2009-10.

Table 15
Fire Services Assessment Rates (Funding Generates \$27,813,187 Net Revenues)

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Single-Family Dwelling Unit		\$175	\$158
Multi-Family Dwelling Unit		\$122	\$42
Commercial Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$226	\$239
	2,000 - 3,499	\$452	\$478
	3,500 - 4,999	\$791	\$837
	5,000 - 9,999	\$1,129	\$1,195
	10,000 - 19,999	\$2,258	\$2,390
	20,000 - 29,999	\$4,516	\$4,780
	30,000 - 39,999	\$6,774	\$7,169
	40,000 - 49,999	\$9,032	\$9,559
	50,000 - 59,999	\$11,290	\$11,948
	60,000 - 69,999	\$13,548	\$14,338
	70,000 - 79,999	\$15,805	\$16,728
	80,000 - 89,999	\$18,063	\$19,117
	90,000 - 99,999	\$20,321	\$21,507
	≥ 100,000	\$22,579	\$23,896
Industrial/Warehouse Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$27	\$48
	2,000 - 3,499	\$53	\$96
	3,500 - 4,999	\$93	\$168
	5,000 - 9,999	\$132	\$240
	10,000 - 19,999	\$264	\$479
	20,000 - 29,999	\$527	\$957
	30,000 - 39,999	\$790	\$1,436
	40,000 - 49,999	\$1,054	\$1,914
	50,000 - 59,999	\$1,317	\$2,393
	60,000 - 69,999	\$1,580	\$2,871
	70,000 - 79,999	\$1,843	\$3,350
	80,000 - 89,999	\$2,107	\$3,828
	90,000 - 99,999	\$2,370	\$4,307
	≥ 100,000	\$2,633	\$4,785
Non-Government Institutional Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$371	\$190
	2,000 - 3,499	\$742	\$380
	3,500 - 4,999	\$1,298	\$664
	5,000 - 9,999	\$1,854	\$949
	10,000 - 19,999	\$3,708	\$1,897
	20,000 - 29,999	\$7,416	\$3,793
	30,000 - 39,999	\$11,124	\$5,689
	40,000 - 49,999	\$14,832	\$7,585
	50,000 - 59,999	\$18,539	\$9,481
	60,000 - 69,999	\$22,247	\$11,377
	70,000 - 79,999	\$25,955	\$13,273
	80,000 - 89,999	\$29,663	\$15,169
	90,000 - 99,999	\$33,370	\$17,065
	≥ 100,000	\$37,078	\$18,962

*Estimated Gross Revenue: \$29,058,003; Estimated Exempt Buy-down: \$1,244,815; Estimated Net Revenue: \$27,813,187.

Table 16 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for the Five-Year Average Budget (Fiscal Years 2009-10 through 2013-14).

Table 16
Fire Services Assessment Rates (Funding Generates \$28,438,547 Net Revenues)

Residential Property Use Categories		Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Single-Family Dwelling Unit		\$179	\$161
Multi-Family Dwelling Unit		\$125	\$43
Commercial Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$231	\$245
	2,000 - 3,499	\$462	\$489
	3,500 - 4,999	\$809	\$856
	5,000 - 9,999	\$1,155	\$1,222
	10,000 - 19,999	\$2,309	\$2,444
	20,000 - 29,999	\$4,618	\$4,887
	30,000 - 39,999	\$6,926	\$7,330
	40,000 - 49,999	\$9,235	\$9,774
	50,000 - 59,999	\$11,544	\$12,217
	60,000 - 69,999	\$13,852	\$14,660
	70,000 - 79,999	\$16,161	\$17,104
	80,000 - 89,999	\$18,469	\$19,547
	90,000 - 99,999	\$20,778	\$21,990
	≥ 100,000	\$23,087	\$24,434
Industrial/Warehouse Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$27	\$49
	2,000 - 3,499	\$54	\$98
	3,500 - 4,999	\$95	\$172
	5,000 - 9,999	\$135	\$245
	10,000 - 19,999	\$270	\$490
	20,000 - 29,999	\$539	\$979
	30,000 - 39,999	\$808	\$1,468
	40,000 - 49,999	\$1,077	\$1,957
	50,000 - 59,999	\$1,346	\$2,447
	60,000 - 69,999	\$1,616	\$2,936
	70,000 - 79,999	\$1,885	\$3,425
	80,000 - 89,999	\$2,154	\$3,914
	90,000 - 99,999	\$2,423	\$4,404
	≥ 100,000	\$2,692	\$4,893
Non-Government Institutional Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$380	\$194
	2,000 - 3,499	\$759	\$388
	3,500 - 4,999	\$1,327	\$679
	5,000 - 9,999	\$1,896	\$970
	10,000 - 19,999	\$3,792	\$1,939
	20,000 - 29,999	\$7,583	\$3,878
	30,000 - 39,999	\$11,374	\$5,817
	40,000 - 49,999	\$15,165	\$7,755
	50,000 - 59,999	\$18,956	\$9,694
	60,000 - 69,999	\$22,747	\$11,633
	70,000 - 79,999	\$26,538	\$13,572
	80,000 - 89,999	\$30,330	\$15,510
	90,000 - 99,999	\$34,121	\$17,449
	≥ 100,000	\$37,912	\$19,388

*Estimated Gross Revenue: \$29,711,351; Estimated Exempt Buy-down: \$1,272,804; Estimated Net Revenue: \$28,438,547.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire services 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 and County's general funds respectively.

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 and County's general funds. 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.

The decision of the City and County to fund exemptions for fire services assessments on property owned by non-governmental entities is based upon the determination that such exemptions constituted a valid public purpose.

Table 17 summarizes the estimated percentage annual impact of exempting institutional, wholly tax-exempt property.

Table 17
Estimated Percentage Impact of Exemptions

Financial Classification	Amount
Estimated Assessable Costs	\$29,711,351
Estimated Buy-down for Institutional Tax-Exempt Building Uses	\$1,272,804
Estimated Revenue Generated	\$28,438,547

Fire Services Fees Imposed on Governmental Property

The special benefit and fair and reasonable apportionment requirements for a valid special assessment do not rigidly apply to charges against government property. Florida case law has stated that user fees are paid by choice and are charged in exchange for a particular governmental service, which benefits the property paying the fee in a manner not shared by other members of the public. In the user fee context, choice means that the property paying the fee has the option of not using the governmental service and thereby avoiding the charge. Under such tests and definition of choice, the validity of both impact fees and stormwater fees have been upheld.

Impact fees are imposed to place the economic burden of infrastructure required by growth on new development. Stormwater fees are imposed to control and treat the stormwater burden generated by the use and enjoyment of developed property. Likewise, fire services provided by the City and County are intended to meet the historical demand for fire services from developed property and such fee benefits the owner or user of developed property in a manner not shared by other members of society (e.g., the owner of undeveloped property).

The Florida Attorney General has recognized that state-owned property is not required to pay a special assessment without legislative authorization but that such authorization is not needed for user fees or service charges. Additionally, a valid charge cannot be enforced by a lien against public property absent elector approval. Rather, the enforcement remedy is a mandamus action to compel payment. In addition, certain general laws preempt the home rule power of local governments to impose special assessments on educational institutions.

The methodology used in structuring the Fire Services Fee billed to governmental property has been structured to recognize the different legal requirements for special assessments and for fees and in recognition of the following assumptions:

- Fire services benefit owners of property that choose to improve and develop their property by: (i) protecting the value of the improvements and structures by providing available fire control services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program; and (iv) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.
- The combined fire services of the City and County under its existing consolidated fire services program enhances and strengthens the relationship of such services to the use and enjoyment of the structure and improvements on improved and developed parcels of property within the County.
- Calculating the amount of the Fire Services Fee for each classification of governmental owner based upon its actual, historical demand for fire services is fair and reasonable and is in recognition of the benefit anticipated to be provided to the owner of the governmental property.

As discussed previously and documented in the "Incident Data" section of this document, the fire services incidents were analyzed to determine the fire services demand for all governmental property and for each owner. The proportionate share of the billable costs for each owner of governmental property was then applied to the total billable costs attributed to the government property classification to determine the Fire Services Fee for each owner.

Table 18 details the breakdown of the calls for service to government properties including the number of calls in the City and County and the percentages of those calls respectively.

Table 18
Government Call Breakdown

Property Category	Total Calls	Total City Calls	City Percentage	Total County Calls	County Percentage
College - FSU	182	182	100%	-	0%
College - FAMU	152	151	99%	1	1%
College - TCC	1	1	100%	-	0%
Government - Federal	5	2	40%	3	60%
Government - State	79	75	95%	4	5%
Government - Leon County	24	23	96%	1	4%
Government - City of Tall	35	34	97%	1	3%
Government - Fire Stations	8	6	75%	2	25%
Government - Leon County Industrial Park	10	10	100%	-	0%
Tallahassee Leon County Civic Center	1	1	100%	-	0%
Educational - School Board	133	105	79%	28	21%
Tallahassee Housing Authority	7	7	100%	-	0%
Leon County Research and Development TITF Authority	18	18	100%	-	0%
Educational - Lively Vo-Tech	7	7	100%	-	0%
Total	662	622	94%	40	6%

Table 19 provides the Fire Services Fees for government property at 100 percent of the revenue requirements based on the total assessable costs for the Five-Year Average Budget (Fiscal Years 2009-10 through 2013-14).

Table 19
Fire Services Fees by Government Owner

Property Category	Allocation	City Portion	County Portion
College - FSU	\$1,064,043	\$1,064,043	\$0
College - FAMU	\$888,651	\$882,805	\$5,846
College - TCC	\$5,846	\$5,846	\$0
Government - Federal	\$29,232	\$11,693	\$17,539
Government - State	\$461,865	\$438,479	\$23,386
Government - Leon County	\$140,313	\$134,467	\$5,846
Government - City of Tall	\$204,624	\$198,778	\$5,846
Government - Fire Stations	\$46,771	\$35,078	\$11,693
Government - Leon County Industrial Park	\$58,464	\$58,464	\$0
Tallahassee Leon County Civic Center	\$5,846	\$5,846	\$0
Educational - School Board	\$777,570	\$613,871	\$163,699
Tallahassee Housing Authority	\$40,925	\$40,925	\$0
Leon County Research and Development TITF Authority	\$105,235	\$105,235	\$0
Educational - Lively Vo-Tech	\$40,925	\$40,925	\$0
Total	\$3,870,310	\$3,638,454	\$233,856

Collection Method for Special Assessments

UTILITY BILL COLLECTION METHOD FOR SPECIAL ASSESSMENTS

One method of collection available to local governments is to use an existing utility bill. The City of Tallahassee currently collects its Fire Services Assessment via the existing utility bill. In the unincorporated areas of the County, some of the parcels receive some form of City utilities, which can include electricity, water, gas, sewer or some combination thereof.

The greatest challenge with using the utility bill is to correlate the utility account with the parcel number maintained by the Property Appraiser. This process is detailed and time-consuming because utilities are not billed according to parcel identification numbers – they are billed according to account numbers, which may or may not correlate to a single parcel number. In some cases, one parcel may have multiple utility accounts based on the number of businesses or residents. In those cases, bills will be issued to each utility account holder based on their occupied portion of the total parcel.

SEPARATE BILL COLLECTION METHOD FOR SPECIAL ASSESSMENTS

A separate bill is the other mechanism available to the County because the County has no utility billing system at its disposal. The greatest disadvantage to the separate bill collection method is that the collection rate tends to be lower than when the charge appears on the tax bill or a utility bill. Local governments may, however, file a lien against properties with delinquent charges. Minimal adjustments were made to account for the anticipated under collections of using a separate bill to collect assessments.

The County and City have agreed that the City will bill and collect from property owners in the unincorporated area of the County that have City utility accounts using the utility bill. The City will identify the property owners within the County that do not receive a City utility bill and provide a separate quarterly bill for the Fire Services Assessment charges. The administration of this billing methodology will require vigilance to ensure all properties required to pay the assessment are correctly billed, and that those property owners that receive a utility bill are not doubled billed.

Additional Information

EXEMPTION CALCULATIONS

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

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.

MOBILE HOME AND RECREATIONAL VEHICLE PARK VACANCY CREDIT

As a consequence of the transient use and potential extraordinary vacancies within mobile home and recreational vehicle (RV) parks as compared to other residential property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home and RV park properties. Vacant mobile home and RV spaces within a mobile home or RV park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home or RV spaces.

VERIFICATION OF SQUARE FOOTAGE OF STRUCTURES ON TAX-EXEMPT PARCELS

The ad valorem tax roll provides the data required to determine value. So long as properties remain in the name of owners exempt from ad valorem taxation, the property appraiser may not consistently maintain data related to building improvements on such parcels. As a consequence of such data imperfections, the square footage on some of the parcels, particularly for institutional private sector classifications, may not be complete. The City of Tallahassee Fire Department staff has assisted GSG in verifying square footage information for many parcels of property within the City and County.

BILLING PROPERTIES WITH MULTIPLE UTILITY ACCOUNTS

The proposed methodology can determine the assessment rate per building on a tax parcel. However, for some non-residential properties there may be many utility accounts assigned to a building. When utilizing the utility bill to collect the Fire Services Assessment, a considerable amount of data collection will be necessary to assess each utility account assigned to the building.

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

CODE	DESCRIPTION	TYPE
0	UNCLASSIFIED	NON-EMS
0	SKIPPED RUN	NON-EMS
10	FIRE, EXPLOSION; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
100	FIRE, OTHER	NON-EMS
11	STRUCTURE FIRE	NON-EMS
110	FIRE, STRUCTURE	NON-EMS
111	BUILDING FIRE	NON-EMS
112	FIRES IN STRUCTURES OTHER THAN IN A BUILDING	NON-EMS
113	COOKING FIRE, CONFINED TO A 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
118B	BONFIRE CONTAINED	NON-EMS
12	OUTSIDE OF STRUCTURE FIRE	NON-EMS
120	FIRE IN MOBILE PROPERTY USED AS A FIXED STRUCTURE, OTHER	NON-EMS
121	FIRE IN MOBILE HOME USED AS A FIXED RESIDENCE	NON-EMS
122	FIRE IN MOBILE HOME, CAMPER, RECREATIONAL VEHICLE	NON-EMS
123	FIRE IN PORTABLE BUILDING, FIXED LOCATION	NON-EMS
13	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 RV FIRE	NON-EMS
138	OFF ROAD VEHICLE OR HEAVY EQUIPMENT FIRE	NON-EMS
14	TREES, BRUSH, GRASS FIRE	NON-EMS
140	NATURAL VEGETATION FIRE	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	REFUSE 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	EXPLOSION, NO AFTER-FIRE	NON-EMS
160	SPECIAL OUTSIDE FIRE, OTHER	NON-EMS
161	OUTSIDE STORAGE FIRE	NON-EMS

CODE	DESCRIPTION	TYPE
162	OUTSIDE EQUIPMENT FIRE	NON-EMS
163	OUTSIDE GAS OR VAPOR COMBUSTION EXPLOSION	NON-EMS
164	OUTSIDE MAILBOX FIRE	NON-EMS
17	OUTSIDE SPILL, LEAK WITH ENSUING 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
19	FIRE, EXPLOSION NOT CLASSIFIED ABOVE	NON-EMS
20	OVERPRESSURE RUPTURE; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
200	OVERPRESSURE RUPTURE, EXPLOSION, OVERHEAT, OTHER	NON-EMS
21	STEAM RUPTURE	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	AIR, GAS RUPTURE	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	RUPTURE	NON-EMS
231	CHEMICAL REACTION RUPTURE OF PROCESS VESSEL	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
251	EXCESSIVE HEAT, SCORCH BURNS WITH NO IGNITION	NON-EMS
29	OTHER OVERPRESSURE RUPTURE	NON-EMS
30	RESCUE CALL;INSUFF INFO	EMS
300	RESCUE, EMS CALL, OTHER	EMS
31	INHALATOR CALL	EMS
311	MEDICAL ASSIST, ASSIST EMS CREW	EMS
32	EMERGENCY MEDICAL CALL	EMS
320	ALLERGIC REACTION	EMS
321	EMS CALL, EXCLUDING VEHICLE ACCIDENT WITH INJURY	EMS
321B	BLOOD PRESSURE CHECK	EMS
322	VEHICLE ACCIDENT WITH INJURIES	EMS
323	MOTOR VEHICLE/PEDESTRIAN ACCIDENT (MV PED)	EMS
324	MOTOR VEHICLE ACCIDENT, NO INJURIES	NON-EMS
33	LOCK-IN	NON-EMS
331	LOCK-IN (IF LOCK OUT, USE 511)	NON-EMS
34	SEARCH	NON-EMS
340	SEARCH, OTHER	NON-EMS
341	SEARCH FOR PERSON ON LAND	NON-EMS

CODE	DESCRIPTION	TYPE
342	SEARCH FOR PERSON IN WATER	NON-EMS
343	SEARCH FOR PERSON UNDERGROUND	NON-EMS
35	EXTRICATION	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
360	WATER & ICE RELATED RESCUE, OTHER	NON-EMS
361	SWIMMING/RECREATIONAL WATER AREAS RESCUE	NON-EMS
362	ICE RESCUE	NON-EMS
363	SWIFT WATER RESCUE	NON-EMS
364	SURF RESCUE	NON-EMS
365	WATERCRAFT RESCUE	NON-EMS
37	WATER RESCUE	NON-EMS
370	ELECTRICAL RESCUE	NON-EMS
371	ELECTROCUTION OR POTENTIAL ELECTROCUTION	NON-EMS
372	TRAPPED BY POWER LINES	NON-EMS
381	RESCUE OR EMS STANDBY	EMS
39	RESCUE CALL - NOT CLASSIFIED ABOVE	EMS
40	HAZARDOUS CONDITION, STANDBY; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
400	HAZARDOUS CONDITION, OTHER	NON-EMS
400P	HAZARDOUS CONDITION POWDER	NON-EMS
41	SPILL, LEAK WITH NO IGNITION	NON-EMS
410	FLAMMABLE GAS OR LIQUID CONDITION, OTHER	NON-EMS
411	GASOLINE OR OTHER FLAMMABLE LIQUID SPILL	NON-EMS
412	GAS LEAK	NON-EMS
413	OIL OR OTHER COMBUSTIBLE LIQUID SPILL	NON-EMS
42	EXPLOSIVE, BOMB REMOVAL	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	EXCESSIVE HEAT	NON-EMS
430	RADIOACTIVE CONDITION, OTHER	NON-EMS
431	RADIATION LEAK, RADIOACTIVE MATERIAL	NON-EMS
44	POWER LINE DOWN	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	LIGHT BALLAST BREAKDOWN	NON-EMS

CODE	DESCRIPTION	TYPE
444	POWER LINE DOWN	NON-EMS
445	ARCING, SHORTED ELECTRICAL EQUIPMENT	NON-EMS
45	ARCING, SHORTED ELECTRICAL EQUIPMENT	NON-EMS
451	POLICE ASSIST	NON-EMS
46	AIRCRAFT STANDBY	NON-EMS
460	ACCIDENT, POTENTIAL ACCIDENT, OTHER	NON-EMS
461	BUILDING OR STRUCTURE WEAKENED OR COLLAPSED	NON-EMS
462	AIRCRAFT STANDBY	NON-EMS
462A	AIRCRAFT STANDBY, ELECTRICAL INDICATORS	NON-EMS
462E	AIRCRAFT STANDBY, ENGINE FAILURE	NON-EMS
462H	AIRCRAFT STANDBY, HYDRAULICS	NON-EMS
462L	AIRCRAFT STANDBY, LANDING GEAR FAILURE	NON-EMS
463	VEHICLE ACCIDENT, GENERAL CLEANUP	NON-EMS
47	CHEMICAL EMERGENCY	NON-EMS
471	EXPLOSIVE, BOMB REMOVAL (FOR BOMB SCARE, USE 721)	NON-EMS
480	ATTEMPTED BURNING, ILLEGAL ACTION, OTHER	NON-EMS
481	ATTEMPT TO BURN	NON-EMS
482	THREAT TO BURN	NON-EMS
49	HAZARDOUS CONDITION, STANDBY; NOT CLASS	NON-EMS
50	SERVICE CALL; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
500	SERVICE CALL, OTHER	NON-EMS
51	LOCK-OUT	NON-EMS
510	PERSON IN DISTRESS, OTHER	NON-EMS
511	LOCK-OUT	NON-EMS
512	RING OR JEWELRY REMOVAL	NON-EMS
52	WATER EVACUATION	NON-EMS
520	WATER PROBLEM, OTHER	NON-EMS
521	WATER EVACUATION	NON-EMS
522	WATER OR STEAM LEAK	NON-EMS
53	SMOKE, ODOR REMOVAL	NON-EMS
531	SMOKE OR ODOR REMOVAL	NON-EMS
54	ANIMAL RESCUE	NON-EMS
540	ANIMAL PROBLEM, OTHER	NON-EMS
541	ANIMAL PROBLEM	NON-EMS
542	ANIMAL RESCUE	NON-EMS
55	ASSIST POLICE	NON-EMS
550	PUBLIC SERVICE ASSISTANCE, OTHER	NON-EMS
551	ASSIST POLICE OR OTHER GOVERNMENTAL AGENCY	NON-EMS
551A	AIRPORT - ALERT 1	NON-EMS
551B	AIRPORT - ALERT 2	NON-EMS
551C	AIRPORT - ALERT 3	NON-EMS
551D	AIRPORT - ALERT 4	NON-EMS
551E	ASSIST EMS	EMS
551R	AIRPORT RUNWAY CHECK	NON-EMS
552	POLICE MATTER	NON-EMS

CODE	DESCRIPTION	TYPE
553	PUBLIC SERVICE	NON-EMS
553D	PUBLIC SERVICE SMOKE DETECTOR	NON-EMS
554	ASSIST INVALID	EMS
555	DEFECTIVE ELEVATOR	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
59	SERVICE CALL; NOT CLASS ABOVE	NON-EMS
60	GOOD INTENT CALL	NON-EMS
600	GOOD INTENT CALL, OTHER	NON-EMS
61	SMOKE SCARE	NON-EMS
611	DISPATCHED & CANCELED EN ROUTE	NON-EMS
611D	CANCELED BEFORE DISPATCH/UNASSIGNED UNIT	NON-EMS
611E	DISPATCHED AND CANCELED ON SCENE BY EMS	EMS
62	WRONG LOCATION	NON-EMS
621	WRONG LOCATION	NON-EMS
621L	UNABLE TO LOCATE	NON-EMS
622	NO INCIDENT FOUND UPON ARRIVAL	NON-EMS
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	BARBECUE, TAR KETTLE	NON-EMS
661	EMS CALL, PARTY TRANSPORTED BY NON-FIRE AGENCY	EMS
671	HAZMAT RELEASE INVESTIGATION W/NO HAZMAT	NON-EMS
672	BIOLOGICAL HAZARD INVESTIGATION, NONE FOUND	NON-EMS
69	GOOD INTENT CALL NOT CLASSIFIED	NON-EMS
70	FALSE CALL; INSUFFICIENT INFORMATION TO FURTHER CLASSIFY	NON-EMS
700	FALSE ALARM OR FALSE CALL, OTHER	NON-EMS
71	MALICIOUS, MISCHIEVOUS FALSE CALL	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, NO BOMB	NON-EMS
721	BOMB SCARE - NO BOMB	NON-EMS
73	SYSTEM MALFUNCTION	NON-EMS

CODE	DESCRIPTION	TYPE
730	SYSTEM MALFUNCTION	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	NON-EMS
740	UNINTENTIONAL TRANSMISSION OF ALARM, OTHER	NON-EMS
740R	ALARM RESET	NON-EMS
741	SPRINKLER ACTIVATION, NO FIRE - UNINTENTIONAL	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 SOUNDED, NO FIRE - UNINTENTIONAL	NON-EMS
745B	ALARM SYSTEM ACTIVATED/BURNT FOOD/NO FIRE	NON-EMS
745T	ALARM SYSTEM ACTIVATED/TESTING/MAINTENANCE	NON-EMS
746	CARBON MONOXIDE DETECTOR ACTIVATION, NO CO	NON-EMS
75	FALSE CALL	NON-EMS
77	FALSE CALL	NON-EMS
79	FALSE CALL NOT CLASSIFIED ABOVE	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
900	SPECIAL TYPE OF INCIDENT, OTHER, DUMPSTER FIRE	NOT USED
900A	TRAINING/ACADEMY	NOT USED
900B	TRAINING/TERRITORY	NOT USED
900C	COURT/DEPOSITION	NOT USED
900D	COMPANY INSPECTION	NOT USED
900E	INSPECTION	NOT USED
900F	RE-INSPECTION	NOT USED
900G	DRUG TEST	NOT USED
900H	HOSE TESTING	NOT USED
900I	HYDRANT INSPECTION	NOT USED
900P	PREFIRE PLANNING	NOT USED
900R	FIRE/RECHECK	NON-EMS
900T	TEST INCIDENT/CAD/PMDC	NOT USED
911	CITIZEN COMPLAINT	NOT USED
96	UNCLASSIFIED	NON-EMS
98	UNCLASSIFIED	NON-EMS
99	UNCLASSIFIED SITUATION	NON-EMS

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

CODE	DESCRIPTION	CATEGORY
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	COMMERCIAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
309	OTHER INSTITUTIONAL PROPERTY	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
332	HOSPICES	INSTITUTIONAL

CODE	DESCRIPTION	CATEGORY
340	CLINICS, OTHER	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
365A	Police Training Center	INSTITUTIONAL
400	RESIDENTIAL OTHER	SINGLE-FAMILY RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	SINGLE-FAMILY RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	NOT USED
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC

CODE	DESCRIPTION	CATEGORY
819	LIVESTOCK, POULTRY STORAGE	NOT USED
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
930	OUTDOOR PROPERTIES; INSUFF INFO	NON-SPECIFIC
931	OPEN LAND, FIELD	NOT USED
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	NOT USED
938	GRADED AND CARED FOR PLOTS OF LAND	NOT USED
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
964	UNPAVED STREET, ROAD, PATH	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
972T	Alrport Control Tower	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
989	EQUIPMENT OPERATING AREAS NOT CLASS ABOVE	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
NUL	None - NULL	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

**LEON COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS
WITH ASSIGNMENT OF PROPERTY USE CATEGORY**

CODE	DESCRIPTION	CATEGORY
0000	GSG - VACANT/DEMOLISHED	NOT USED
0100	SINGLE FAMILY RESIDENTIAL	SINGLE-FAMILY RESIDENTIAL
0300	DUPLEX	SINGLE-FAMILY RESIDENTIAL
0350	TRI/QUAD ETC PLEX - GSG CREATE	MULTI-FAMILY RESIDENTIAL
0400	CONDOMINIUM	MULTI-FAMILY RESIDENTIAL
0500	STUDENT APARTMENTS	MULTI-FAMILY RESIDENTIAL
0501	FRAT/SORORITY	INSTITUTIONAL
0510	STUDENT MULTI LEASE	MULTI-FAMILY RESIDENTIAL
0600	STANDARD APARTMENTS	MULTI-FAMILY RESIDENTIAL
0601	APT/ LESS THAN 10 UNITS	MULTI-FAMILY RESIDENTIAL
0602	DORMITORY	MULTI-FAMILY RESIDENTIAL
0700	TOWNHOUSE	MULTI-FAMILY RESIDENTIAL
0800	MOBILE HOME	SINGLE-FAMILY RESIDENTIAL
1000	GARDEN APARTMENT	MULTI-FAMILY RESIDENTIAL
1100	HIGH RISE	MULTI-FAMILY RESIDENTIAL
1200	EXEMPT MULTI FAMILY	MULTI-FAMILY RESIDENTIAL
1400	MOTELS	COMMERCIAL
1500	EXTENDED STAY HOMES	COMMERCIAL
1600	HOTELS	COMMERCIAL
1700	HOSP/NURS HOME	INSTITUTIONAL
1710	NURSING HOME	INSTITUTIONAL
1720	CLINIC	COMMERCIAL
1730	VET CLINIC	COMMERCIAL
1740	REGIONAL MEDICAL CENTER	INSTITUTIONAL
1750	ASSISTED LIVING FACILITY	INSTITUTIONAL
1800	CO-OP	MULTI-FAMILY RESIDENTIAL
2000	STORE	COMMERCIAL
2010	CONDO-STORE	COMMERCIAL
2011	SALON/BARBER SHOP	COMMERCIAL
2012	LAUNDROMAT	COMMERCIAL
2013	CARWASH	COMMERCIAL
2014	PHYS FITNESS CENTER	COMMERCIAL
2015	STORE SFR CONV	COMMERCIAL
2016	IND/RETAIL/STORE	COMMERCIAL
2018	DRY CLEANERS	COMMERCIAL
2020	CONVENIENCE STORE	COMMERCIAL
2030	CONV-STORE/GAS	COMMERCIAL
2040	SUPERMARKET	COMMERCIAL
2050	PHARMACY	COMMERCIAL
2060	JR DISCOUNT	COMMERCIAL
2070	SUPER DISCOUNT	COMMERCIAL
2080	AUTO PARTS	COMMERCIAL
2090	AUTO SERVICE	COMMERCIAL
2100	DEPARTMENT STORE	COMMERCIAL
2110	JR DEPARTMENT STORE	COMMERCIAL

CODE	DESCRIPTION	CATEGORY
2200	SHOP CENTER	COMMERCIAL
2210	NBHD SHOP CENTER	COMMERCIAL
2220	COMM SHOP CENTER	COMMERCIAL
2300	SERVICE STATION	COMMERCIAL
2400	REC/BOWL ALLEY	COMMERCIAL
2410	CLUBHOUSE/REC	COMMERCIAL
2500	REST/LOUNGE	COMMERCIAL
2510	FAMILY RESTAURANT	COMMERCIAL
2520	TAKE-OUT RESTAURANT	COMMERCIAL
2600	FAST FOOD DRIVE IN	COMMERCIAL
2610	FAST FOOD NO SEAT	COMMERCIAL
2620	NITE CLUB	COMMERCIAL
2700	AUDIT/THEATER	COMMERCIAL
2800	MALL	COMMERCIAL
2810	SUPER REG MALL	COMMERCIAL
3000	OFFICE	COMMERCIAL
3010	OFFICE CONDO	COMMERCIAL
3020	OFFICE STRIP CENTER	COMMERCIAL
3030	OFFICE LOW RISE	COMMERCIAL
3040	OFFICE MID RISE	COMMERCIAL
3050	OFFICE HIGH RISE	COMMERCIAL
3060	OFFICE INDUSTRIAL	COMMERCIAL
3070	OFFICE/SFR CONVERSION	COMMERCIAL
3080	CONDO MEDICAL OFFICE	COMMERCIAL
3100	ED/RELIGIOUS	INSTITUTIONAL
3110	CHILD CARE	COMMERCIAL
3200	PUBLIC PARKING	INDUSTRIAL/WAREHOUSE
3300	BANKS	COMMERCIAL
3400	BANKS-BRANCH	COMMERCIAL
3410	BANKS-DRV THRU	COMMERCIAL
3500	FUNERAL HOME	INSTITUTIONAL
3600	TRAINING CENTER	COMMERCIAL
3700	MEDICAL OFFICE	COMMERCIAL
3901	BROADCAST CENTER	COMMERCIAL
3902	WCTV 2	COMMERCIAL
3930	CLASSROOM/TRAINING	EDUCATIONAL
3940	LIBRARY/MULTI-MEDIA	GOVERNMENT
3950	OFFICES	COMMERCIAL
3960	DORMITORY/HOUSING	INSTITUTIONAL
3970	MEDICAL FACILITIES	COMMERCIAL
4000	WAREHOUSE	INDUSTRIAL/WAREHOUSE
4010	CONDO WAREHOUSE	INDUSTRIAL/WAREHOUSE
4020	DISTRIBUTION WAREHOUSE	INDUSTRIAL/WAREHOUSE
4030	TECH MANUFACTURING	INDUSTRIAL/WAREHOUSE
4031	INDUSTRIAL OFFICE	INDUSTRIAL/WAREHOUSE

CODE	DESCRIPTION	CATEGORY
4040	WAREHOUSE/MULTI-BAY	INDUSTRIAL/WAREHOUSE
4100	SERVICE/PARKING GARAGE	INDUSTRIAL/WAREHOUSE
4110	INDEPENDENT AUTO CENTER	COMMERCIAL
4200	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
4300	COLD STORAGE	INDUSTRIAL/WAREHOUSE
4400	LIGHT MANUFACTURING	INDUSTRIAL/WAREHOUSE
4500	HEAVY MANUFACTURING	INDUSTRIAL/WAREHOUSE
4600	AUTO SHOW/GARAGE	INDUSTRIAL/WAREHOUSE
4610	CAR/TRUCK RENTAL	COMMERCIAL
4620	BOAT S/E DEALER	COMMERCIAL
4700	PREFAB METAL BUILDING	NOT USED
4800	BARN SHED	NOT USED
4900	MAINT/MECH/WAREHOUSING	INDUSTRIAL/WAREHOUSE
4910	RESEARCH/DEVELOP LABS	INDUSTRIAL/WAREHOUSE
4920	STADIUMS/ARENAS	GOVERNMENT
4930	PARKING GARAGES	INDUSTRIAL/WAREHOUSE
4940	PRISONS/JAILS	GOVERNMENT
4950	MILITARY FACILITIES	GOVERNMENT
4960	FIRE STATION	GOVERNMENT
MHPK	GSG - MH SPACES IN MH PARKS	SINGLE-FAMILY RESIDENTIAL
MUSE	GSG - MUSEUM/CULTURAL	INSTITUTIONAL
PSC	GSG - PARKING/STORAGE CONDO	NOT USED
RVLG	GSG - RV PARK LODGING/RES	COMMERCIAL
RVMH	GSG - MH SPACES IN RV PARKS	COMMERCIAL
RVSP	GSG - RV SPACES	COMMERCIAL

Appendix D

DEPARTMENT OF REVENUE (DOR) CODES

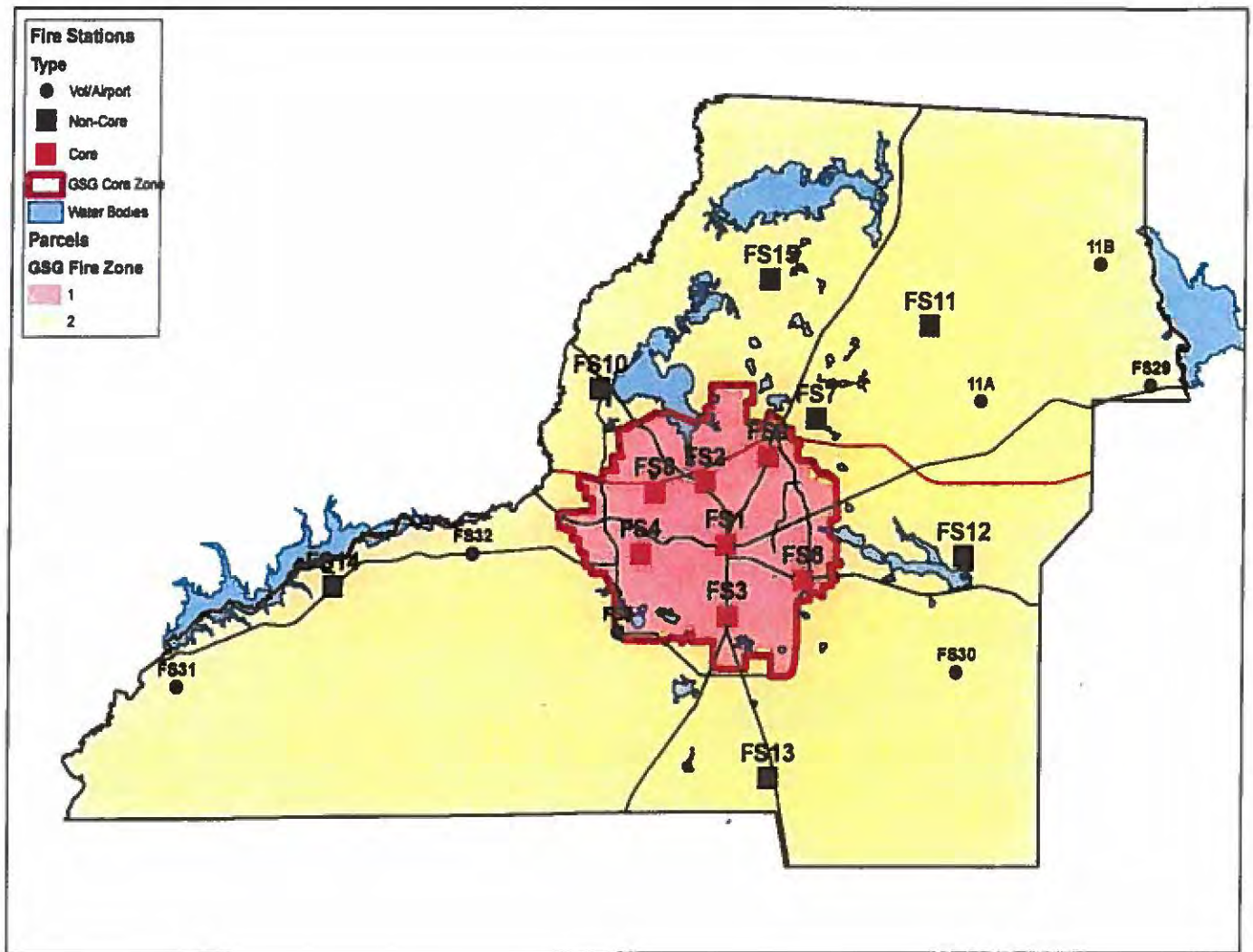
CODE	DESCRIPTION
0	VACANT RESIDENTIAL
100	SINGLE FAMILY IMPROVED
200	MOBILE HOME
300	MULTI FAMILY +10 UNITS
400	CONDOMINIUM
500	CO-OPS
600	RETIREMENT HOMES/NONEXPT
700	MISC RESIDENTIAL
800	MULTI FAMILY 2-9 UNITS
1000	VACANT COMMERCIAL
1100	STORES 1 STORY
1200	MIXED USE STORE/OFFICE
1300	DEPARTMENT STORES
1400	SUPERMARKETS
1500	REGIONAL SHOPPING CTRS
1600	COMMUNITY SHOPPING CTR
1700	OFFICE NON-PROF 1 STORY
1800	OFFICE NON-PROF 2+ STORY
1900	PROFFESIONAL SERVICES
2000	AIR/MARINE/BUS TERMINALS
2100	RESTAURANTS/CAFETERIAS
2200	DRIVE-IN RESTAURANT
2300	BANK/S & L/MORTGAGE/CREDIT
2400	INSURANCE COMPANY OFFICE
2500	REPAIRS SVC TV/LAUNDRIES
2600	SERVICE STATIONS
2700	AUTO SALES/SERVICE/RENTAL
2800	MOBILE HOME PARKS/PK LOTS
2900	WHOLESALE/PRODUCE OUTLETS
3000	FLORIST/GREENHOUSE
3100	OPEN STADIUMS
3200	THEATER/AUDITORIUM (ENCL)
3300	NIGHTCLUB/BAR/LOUNGE
3400	BOWLING/SKATING/POOL HALL
3500	TOURIST ATTRACTION
3600	CAMPS
3700	RACE TRACK; HORSE/DOG/AUTO
3800	GOLF COURSE/DRIVING RANGE
3900	HOTELS/MOTELS
4000	VACANT INDUSTRIAL
4100	LT MFG/SM MACH SHOP/PRINT
4200	HEAVY IND/EQUIP MFG/MACH
4300	LUMBER YARD/SAWMILL
4400	PACK PLANT (FRUIT/MEAT)
4500	CANNERIES/DISTILLERIES

CODE	DESCRIPTION
4600	FOOD PROCESSING/BAKERIES
4700	CEMENT PLANTS
4800	WAREHOUSING
4900	OPEN STORAGE
5000	IMPROVED AGRICULTURAL
5100	VEGETABLE CROPS
5200	BI-ANNUAL ROW CROPS
5300	ROW CROPS
5400	TIMBERLAND SITE 90+
5500	TIMBERLAND SITE 80-89
5600	TIMBERLAND SITE 70-79
5700	TIMBERLAND SITE 60-69
5800	TIMBERLAND SITE 50-59
5900	TIMBERLAND NOT CLASSIFIED
6000	IMPROVED PASTURE LAND
6100	SEMI-IMPROVED LAND
6200	NATIVE LAND
6300	WASTE LAND
6400	GRAZING LAND CLASS V
6500	GRAZING LAND CLASS VI
6600	CITRUS
6700	POULTRY/BEEES/FISH/RABBIT
6800	DAIRY, HOG & CATTLE FEED
6900	ORNAMENTALS, MISC AG
7000	VACANT INSTITUTIONAL
7100	CHURCHES
7200	PRIVATE SCHOOLS & COLLEGE
7300	PRIVATE OWNED HOSPITALS
7400	HOMES FOR THE AGED
7500	ORPHANAGES
7600	MORTUARIES/CEMETERIES
7700	CLUBS, LODGES, UNION HALLS
7800	SANITARIUMS, CONVALES, REST
7900	CULTURAL ORG, FACILITIES
8000	UNDEFINED
8100	MILITARY
8200	GOVT FOREST/PARKS/RECREATIONAL
8300	PUBLIC COUNTY SCHOOLS
8400	COLLEGES
8500	HOSPITALS
8600	COUNTY
8700	STATE
8800	FEDERAL
8900	MUNICIPAL NOT PARKS
9000	LEASEHOLD GOVT OWNED

CODE	DESCRIPTION
9100	UTILITIES, GAS/ELEC/TELEP
9200	MINING, PETROLEUM, GAS
9300	SUBSURFACE RIGHTS
9400	RIGHT-OF-WAY
9500	RIVERS & LAKES, SUBMERGED
9600	SEWAGE DISP, BORROW PITS
9700	OUTDOOR REC OR PARK
9800	CENTRALLY ASSESSED
9900	ACREAGE NON AGRICULTURAL

Appendix E

MAP OF SERVICE ZONES



Rate Schedule

Attachment #3

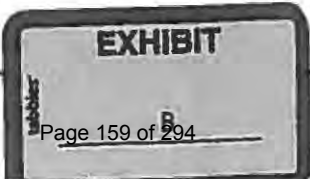
Residential Property Use Categories	Zone 1 - Rate Per Dwelling Unit	Zone 2 - Rate Per Dwelling Unit
Single-Family Dwelling Unit	\$179	\$161
Multi-Family Dwelling Unit	\$125	\$43

Commercial Property Use Category	Building Classification (In square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$231	\$245
	2,000 - 3,499	\$462	\$489
	3,500 - 4,999	\$809	\$856
	5,000 - 9,999	\$1,155	\$1,222
	10,000 - 19,999	\$2,309	\$2,444
	20,000 - 29,999	\$4,618	\$4,887
	30,000 - 39,999	\$6,926	\$7,330
	40,000 - 49,999	\$9,235	\$9,774
	50,000 - 59,999	\$11,544	\$12,217
	60,000 - 69,999	\$13,852	\$14,660
	70,000 - 79,999	\$16,161	\$17,104
	80,000 - 89,999	\$18,469	\$19,547
	90,000 - 99,999	\$20,778	\$21,990
	≥ 100,000	\$23,087	\$24,434

Industrial/Warehouse Property Use Category	Building Classification (In square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$27	\$49
	2,000 - 3,499	\$54	\$98
	3,500 - 4,999	\$95	\$172
	5,000 - 9,999	\$135	\$245
	10,000 - 19,999	\$270	\$490
	20,000 - 29,999	\$539	\$979
	30,000 - 39,999	\$808	\$1,468
	40,000 - 49,999	\$1,077	\$1,957
	50,000 - 59,999	\$1,346	\$2,447
	60,000 - 69,999	\$1,616	\$2,936
	70,000 - 79,999	\$1,885	\$3,425
	80,000 - 89,999	\$2,154	\$3,914
	90,000 - 99,999	\$2,423	\$4,404
	≥ 100,000	\$2,692	\$4,893

Non-Government Institutional Property Use Category	Building Classification (In square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$380	\$194
	2,000 - 3,499	\$759	\$388
	3,500 - 4,999	\$1,327	\$679
	5,000 - 9,999	\$1,896	\$970
	10,000 - 19,999	\$3,792	\$1,939
	20,000 - 29,999	\$7,583	\$3,878
	30,000 - 39,999	\$11,374	\$5,817
	40,000 - 49,999	\$15,165	\$7,755
	50,000 - 59,999	\$18,956	\$9,694
	60,000 - 69,999	\$22,747	\$11,633
	70,000 - 79,999	\$26,538	\$13,572
	80,000 - 89,999	\$30,330	\$15,510
	90,000 - 99,999	\$34,121	\$17,449
	≥ 100,000	\$37,912	\$19,388

Government Property Use Category	Total System-wide Fee	County Imposed Fee Portion
College - FSU	\$1,064,043	\$0
College - FAMU	\$888,651	\$5,846
College - TCC	\$5,846	\$0
Government - Federal	\$29,232	\$17,539
Government - State	\$461,865	\$23,386
Government - Leon County	\$140,313	\$5,846
Government - City of Tall	\$204,624	\$5,846
Government - Fire Stations	\$46,771	\$11,693
Government - Leon County Industrial Park	\$58,464	\$0
Tallahassee Leon County Civic Center	\$5,846	\$0
Educational - School Board	\$777,570	\$163,699
Tallahassee Housing Authority	\$40,925	\$0
Leon County Research and Development TITF Authority	\$105,235	\$0
Educational - Lively Vo-Tech	\$40,925	\$0





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October 17, 2013

Mr. Alan Rosenzweig
Deputy County Administrator
Leon County Florida
301 South Monroe Street
Tallahassee, Florida 32301

City of Tallahassee/Leon County Fire Assessment Memorandum (October 17, 2013)

Dear Mr. Rosenzweig,

Government Services Group, Inc. (GSG) was retained by Leon County (County) to determine if the current 5 year average (Fiscal Year 2009-10 through 2013-14) fire assessment rates based on the Fire Assessment Fee Study that was conducted by GSG in 2008-09 are still reasonable, accurate and legally defensible for the Fiscal Year 2014-15, fire assessment rates.

In order to accomplish this GSG had to complete the following tasks:

- Create an estimated Fiscal Year 2014-15 assessable budget.
- Use the estimated Fiscal Year 2014-15 assessable budget along with the original five year average budget to create an estimated six year average assessable budget.
- Ensure that the newly created 6 year average assessable budget was not significantly different than the original 5 year average assessable budget.

ANALYSIS

The estimated assessable budget for Fiscal Year 2014-15, as calculated by GSG, is based on the following:

- The same overall approach, structure and process that was used to calculate the assessable budget as developed in the 2008-09 study.
- The same calculation and/or application of the factors used to calculate the assessable budget as developed in the 2008-09 study.
- Inclusion of the costs of the same additional fire related items (Fire Hydrant Maintenance, Additional Personnel, Utility Service Costs, Indirect Costs, Undercollections for the Utility Bill and Separate Bill, etc.) that may not have been captured in the City of Tallahassee Fire Services Fund and as developed in the 2008-09 study.

GSG estimated the Fiscal Year 2014-15 assessable budget based on the above listed items and the Fiscal Year 2014 City of Tallahassee Fire Services Fund Budget. Table 1 provides a summary of the estimated Fiscal Year 2014-15 assessable budget.

Mr. Alan Rosenzweig
October 17, 2013
Page 2

Table 1
Estimated Fiscal Year 2014-15 Assessable Budget

	FY 14/15 Budget	FY 14/15 Assessable Budget
Personnel Services	\$21,618,807	\$18,774,080
Operating Expenditures	\$11,761,218	\$9,929,258
Capital Outlay	\$200,000	\$172,500
Total Expenditures	\$33,580,025	\$28,875,838
Revenues	\$476,382	\$476,382
Total Net Expenditures before Additional Costs	\$33,103,643	\$28,399,456
Total Additional Costs		\$1,925,645
Total Assessable Costs		\$30,325,101

GSG then created a 6 year average budget based on the original 5 year average budget (Fiscal Year 2009-10 through 2013-14) with the addition of the estimated Fiscal Year 2014-15 assessable budget as provided in Table 2.

Table 2
Six- Year Average Assessable Budget (Fiscal Year 2009-10 through 2014-15)

FY 09/10 Assessable Budget	FY 10/11 Assessable Budget	FY 11/12 Assessable Budget	FY 12/13 Assessable Budget	FY 13/14 Assessable Budget	Estimated FY 14/15 Assessable Budget	6 Year Average Assessable Budget
\$29,058,003	\$27,999,566	\$29,565,216	\$30,455,098	\$31,478,874	\$30,325,101	\$29,813,643

RESULTS

The current Fiscal Year 2013-14 and anticipated Fiscal Year 2014-15 fire assessment rates are based on the 5 year average assessable budget of \$29,711,351.

Table 3 provides a comparison of the original 5 year average assessable budget and the estimated 6 year average assessable budget.

Table 3
Budget Comparison

5 Year Average Assessable Budget	6 Year Average Assessable Budget	Net Increase or Decrease
\$29,711,351	\$29,813,643	\$102,292

Based on the above analysis and the results shown in Table 3, GSG has concluded that the fire assessment rates based on the Fire Assessment Fee Study that was conducted by GSG in 2008-09 are still reasonable, accurate and legally defensible for Fiscal Year 2014-15.

If you would like to further discuss this analysis, or any other related questions, please feel free to contact me at (850) 681-3717 or ctharpe@govserv.com.

Sincerely,



Camille P. Tharpe
Senior Vice President

EXHIBIT 2

**Fire Rescue Services
Non-Ad Valorem Assessment Roll**

(Due to the voluminous nature thereof, the assessment roll is not attached to this Resolution in this Agenda Item but has been made available for public inspection in the office of the County Administrator and will be attached hereto upon adoption.)



**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Leon County Board of County Commissioners, located in Leon County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the _____ day of _____, 2015 year.

Chairman of the Board or authorized agent

of Leon County Board of County Commissioners
Name of local government

Leon County, Florida

NOTICE OF PUBLIC HEARING

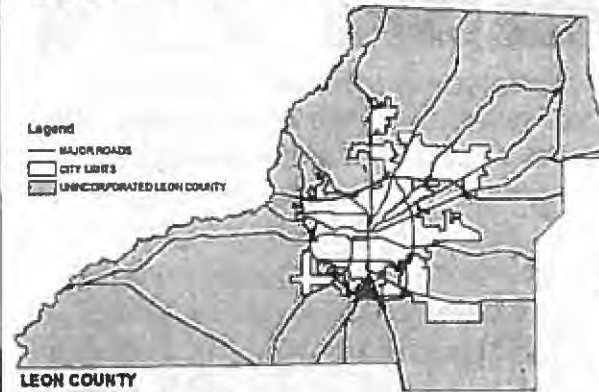
Notice is hereby given, pursuant to Section 197.3632(4)(b), Florida Statutes, that the Board of County Commissioners of Leon County, Florida (the "Board"), will conduct a public hearing on Tuesday, June 23, 2015, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida, to consider the adoption of a fire rescue services non-ad valorem assessment roll for the subject parcels of improved real property located within the unincorporated area of Leon County, Florida.

The purpose of the special assessment, imposed on May 26, 2015, is to equitably recover costs incurred for providing and funding fire rescue services to improved parcels of property located within the unincorporated area of Leon County (geographic depiction of the property subject to the assessment is set forth below). The assessment shall be collected annually by the Leon County Tax Collector.

All interested parties are invited to present their comments at the public hearing at the time and place set out above. All affected property owners have the right to appear at the public hearing, and have the right to file written objections with the Board within 20 days of the publication of this notice.

Anyone wishing to appeal the action of the Board with regard to this matter will need a record of the proceedings and should ensure that a verbatim record is made. Such record should include the testimony and evidence upon which the appeal is based, pursuant to Section 286.0105, Florida Statutes.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this public hearing should contact Jon Brown or Facilities Management, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301, by written request at least 48 hours prior to the date of the public hearing. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), or 711 via Florida Relay Service.



LEON COUNTY
PUBLICATION: June 1, 2015

NOTICE OF PUBLIC HEARING

Notice is hereby given, pursuant to Section 197.3632(4)(b), Florida Statutes, that the Board of County Commissioners of Leon County, Florida (the "Board"), will conduct a public hearing on Tuesday, June 23, 2015, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida, to consider the adoption of a fire rescue services non-ad valorem assessment roll for the subject parcels of improved real property located within the unincorporated area of Leon County, Florida.

The purpose of the special assessment, originally imposed on June 9, 2009, is to equitably recover costs incurred for providing and funding fire rescue services to improved parcels of property located within the unincorporated area of Leon County (geographic depiction of the property subject to the assessment is set forth below). The assessment shall be collected annually by the Leon County Tax Collector.

All interested parties are invited to present their comments at the public hearing at the time and place set out above. All affected property owners have the right to appear at the public hearing, and have the right to file written objections with the Board within 20 days of the publication of this notice.

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PUBLICATION: June 1, 2015

0000485106-01

**Leon County
Board of County Commissioners**


Notes for Agenda Item #2

Leon County Board of County Commissioners

Cover Sheet for Agenda #2

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: First and Only Public Hearing to Adopt a Proposed Ordinance Awarding the Refunding of the Remaining Capital Improvement Revenue Bonds, Series 2005

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Lead Staff/ Project Team:	<u>Finance Team:</u> Bob Inzer, Clerk of the Circuit Court Herbert W. A. Thiele, Esq., County Attorney Alan Rosenzweig, Deputy County Administrator Scott Ross, Director, Office of Financial Stewardship Besty Coxen, Finance Director

Fiscal Impact:

This item has a fiscal impact. This item is projected to save \$299,959 for FY 2016 and \$585,711 in net present value over the life of the loan. The bonds will mature October 1, 2017.

Staff Recommendation:

Option #1: Conduct the first and only public hearing and adopt the proposed Ordinance awarding the refunding of the remaining Capital Improvement Revenue Bonds, Series 2005 to Capital City Bank (Attachment #1), and authorize the Chairman and County Administrator to execute all appropriate documents, in a form approved by the County Attorney, necessary to complete the transaction.

Report and Discussion

Background:

The County solicited proposals to refund the remaining Capital Improvement Revenue Bonds, Series 2005. Eight bids were received. The County's financial advisor and staff recommend approving the attached Ordinance, Loan Agreement, and Escrow Agreement awarding the refunding bank loan to Capital City Bank, a bank with no early payment penalty period and the lowest loan rate (Attachments #1, #2 and #3). At the April 14, 2015 meeting, the Board authorized staff to proceed with conducting a public hearing and soliciting bids related to the refunding of the Capital Improvement Revenue Bonds, Series 2005. The Board will receive an update on this Bond refinancing at the June 23, 2015, FY 2016 Budget Workshop.

Analysis:

The County, through its financial advisor Public Financial Management Group (PFM), received eight valid responses. Table 1 summarizes the bids:

Table 1: Bid Results

Institutions	Series 2005 Maturity (10/1/17)	Penalty for early call on loan	Penalty for early call ends
Capital City*	0.83%	no	N/A
Wells Fargo**	0.86%	yes	Life of loan
Wells Fargo**	0.91%	yes	Life of loan
BAML**	0.94%	yes	3-Day Notice
Regions**	0.96%	no	N/A
US Bank*	1.02%	yes	Life of loan
JP Morgan**	1.06%	yes	Life of loan
JP Morgan**	1.08%	yes	10/1/2016
Hancock*	1.15%	yes	Life of loan
Pinnacle*	1.67%	not allowed	N/A

*Fixed Rate

** Indicative ('floating rate')

Subsequent to the receipt of the bids, the County's Finance Team met with PFM Group to discuss the bids. As noted in Table 1, the County received very competitive rates. Additionally, the table shows that Capital City Bank submitted the lowest bid for the fixed or indicative rate, with no pre pay or make whole provision penalty, making it the best choice for refinancing the 2005 series bonds.

Based on the bid by Capital City Bank, the County would realize an estimated savings of \$299,959 for the current fiscal year, and an estimated net present value savings of \$585,711 over the life of the loan. After reviewing the proposals, the County's financial advisor recommends the award to Capital City Bank.

Options:

1. Conduct the first and only public hearing and adopt the proposed Ordinance awarding the refunding of the remaining Capital Improvement Revenue Bonds, Series 2005 to Capital City Bank (Attachment #1), and authorize the Chairman and County Administrator to execute all appropriate documents, in a form approved by the County Attorney, necessary to complete the transaction.
2. Conduct the first and only public hearing and do not adopt the proposed Ordinance awarding the refunding of the remaining Capital Improvement Revenue Bonds, Series 2005 to Capital City Bank.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. Ordinance for the Refinancing of the Remaining Series 2005 Bonds
2. Loan Agreement
3. Escrow Agreement
4. Public Financial Management Group Recommendation Letter
5. Advertisement

ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA AUTHORIZING THE ISSUANCE OF THE NOT TO EXCEED \$13,750,000 CAPITAL IMPROVEMENT REVENUE REFUNDING BOND, SERIES 2015 FOR THE PURPOSE OF REFUNDING CERTAIN OUTSTANDING DEBT OF THE ISSUER AS DESCRIBED HEREIN AND PAYING COSTS RELATED THERETO; PROVIDING THAT THE SERIES 2015 BOND SHALL BE LIMITED OBLIGATIONS OF THE ISSUER PAYABLE FROM PLEDGED REVENUES, AS PROVIDED HEREIN; PROVIDING FOR THE RIGHTS, SECURITIES AND REMEDIES FOR THE OWNERS OF THE SERIES 2015 BOND; AUTHORIZING THE PRIVATE NEGOTIATED SALE OF SUCH SERIES 2015 BOND TO THE PURCHASER, PURSUANT TO THE TERMS AND CONDITIONS DESCRIBED HEREIN; AUTHORIZING AND APPROVING THE EXECUTION AND DELIVERY OF AN ESCROW DEPOSIT AGREEMENT; AUTHORIZING OTHER REQUIRED ACTIONS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA:

SECTION 1. Authority for this Ordinance. This Ordinance is enacted pursuant to the provisions of Chapter 125, Florida Statutes, the County Charter, Ordinance No. 98-02 enacted on March 31, 1998, as amended and supplemented, and other applicable provisions of law (collectively, the "Act").

SECTION 2. Definitions. All capitalized undefined terms shall have the same meaning as set forth in this Ordinance. In addition, the following terms, unless the context otherwise requires, shall have the meanings specified in this section. Words importing the singular number shall include the plural number in each case and vice versa.

"Act" shall have the meaning ascribed thereto in Section 1 hereof.

"Additional State Revenue Sharing Funds" shall mean 50% of the funds received in the prior year by the Issuer from the Revenue Sharing Trust Fund for Counties minus the Guaranteed Entitlement and the Second Guaranteed Entitlement.

"Bond Counsel" shall mean Bryant Miller Olive P.A., or other national recognized bond counsel firm.

"Business Day" shall mean any day except any Saturday or Sunday or day on which the principal office of such Purchaser is lawfully closed.

"Chairman" shall mean the Chairman of the Board of County Commissioners of Leon County, Florida and such term shall also include the Vice Chairman or the Chairman's designee.

"Clerk" shall mean the Clerk of the Circuit Court and Comptroller, or any assistant or deputy County Clerk of the Issuer.

"Commitment" means the Commitment dated May 20, 2015, for purchase of the Series 2015 Bond and the provision of a term loan financing, submitted to the Issuer by the Purchaser and accepted by the Issuer with such changes as agreed to by the Issuer and the Purchaser.

"County Attorney" shall mean Herbert W.A. Thiele, Esq.

"Escrow Deposit Agreement" shall mean the escrow deposit agreement between the Issuer and the Escrow Holder dated as of the date of closing in substantially the form attached hereto as Exhibit E.

"Escrow Holder" shall mean U.S. Bank National Association and its successor and assigns.

"Fiscal Year" shall mean the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law.

"Guaranteed Entitlement Revenues" shall mean the guaranteed entitlement revenues received by the Issuer pursuant to Chapter 218, Part II, Florida Statutes, and defined therein as "Guaranteed Entitlement".

"Issuer" shall mean Leon County, Florida, a political subdivision of the State.

"Loan Agreement" means the agreement or agreements between the Purchaser and the Issuer setting forth the terms and details of the Loan, in substantially the form attached hereto as Exhibit A with such modifications or changes thereto as may be necessary or desirable, in the

opinion of the County Attorney and Bond Counsel, to conform the terms thereof to the terms of the Commitment or to secure for the Issuer any additional rights or privileges not inconsistent with the terms of the Commitment, such approval to be presumed by the execution and delivery thereof by the Issuer to the Purchaser.

"Local Government Half-Cent Sales Tax" shall mean the local government half-cent sales tax revenues received by the Issuer pursuant to Chapter 218, Part VI, Florida Statutes.

"Ordinance" shall mean this Ordinance as from time to time amended or supplemented in accordance with the terms hereof.

"Original Ordinance" shall mean Ordinance No. 98-02 enacted on March 31, 1998 as amended and supplemented from time to time.

"Owner" or "Owners" shall mean the Person or Persons in whose name or names the Series 2015 Bond shall be registered on the books of the Issuer kept for that purpose in accordance with provisions of this Ordinance.

"Parity Bonds" shall mean the Series 2012A Bonds, the Series 2012B Bonds and the Series 2014 Bond.

"Person" shall mean natural persons, firms, trusts, estates, associations, corporations, partnerships and public bodies.

"Pledged Revenues" shall mean collectively, (i) the Local Government Half-Cent Sales Tax (ii) the Guaranteed Entitlement Revenues (iii) the Second Guaranteed Entitlement and (iv) the Additional State Revenue Sharing Funds, all as defined herein.

0

"Purchaser" shall mean Capital City Bank Group, Inc. and its successors and assigns.

"Refunded Bonds" shall mean the Series 2005 Bonds maturing on October 1, [2015 through 2017].

"Series 2005 Bonds" shall mean the remaining outstanding \$54,695,000 Leon County, Florida Capital Improvement Revenue Refunding Bonds, Series 2005.

"Series 2012A Bonds" shall mean the \$8,267,000 Leon County, Florida Capital Improvement Revenue Refunding Bonds, Series 2012A authorized by Ordinance No. 2012-13 enacted on November 13, 2012.

"Series 2012B Bonds" shall mean the \$12,956,000 Leon County, Florida Taxable Capital Improvement Revenue Refunding Bonds, Series 2012B authorized by Ordinance No. 2012-13 enacted on November 13, 2012.

"Series 2012 Bonds" shall mean, collectively, the Series 2012A Bonds and the Series 2012B Bonds.

"Series 2014 Bond" shall mean the \$16,200,000 Capital Improvement Revenue Refunding Bonds, Series 2014 authorized by Ordinance No. 2014-11 enacted on July 8, 2014.

"Series 2015 Bond" shall mean the not to exceed \$13,750,000 Capital Improvement Revenue Refunding Bonds, Series 2015 authorized herein.

"Second Guaranteed Entitlement Revenues" shall mean the second guaranteed entitlement revenues received by the Issuer pursuant to Chapter 218, Part II, and defined therein as the "Second Guaranteed Entitlement for counties."

"State" shall mean the State of Florida.

SECTION 3. Findings.

(A) For the benefit of its citizens, the Issuer finds, determines and declares that it is necessary for the continued preservation of the welfare and convenience of the Issuer and its citizens to current refund the Refunded Bonds. Issuance of the Series 2015 Bond to refund the Refunded Bonds satisfies a public purpose.

(B) The Issuer previously issued the Parity Bonds and pledged the Pledged Revenues to the payment thereof.

(C) The Pledged Revenues are not now pledged or encumbered in any manner, except to the payment of the Parity Bonds. The Series 2015 Bond shall be payable from a lien on the Pledged Revenues on equal and ratable to the lien on the Parity Bonds, as provided herein.

(D) The Issuer shall never be required to levy ad valorem taxes or use the proceeds thereof to pay debt service on the Series 2015 Bond or to make any other payments to be made hereunder. The Series 2015 Bond shall not constitute a lien on any property owned by or situated within the limits of the Issuer.

(E) The estimated Pledged Revenues for the payment thereof will be sufficient to pay all principal of and interest on the Series 2015 Bond to be issued hereunder and the Parity Bonds, as the same become due, and to make all required reserve or other payments required by the Original Ordinance and this Ordinance.

(F) The Issuer has received an offer from the Purchaser to purchase the Series 2015 Bond.

(G) In consideration of the purchase and acceptance of the Series 2015 Bond authorized to be issued hereunder by those who shall be the Owners thereof from time to time, this Ordinance shall constitute a contract between the Issuer and the Purchaser or any subsequent Owner.

SECTION 4. Authorization of Series 2015 Bond and Refunding. Subject and pursuant to the provisions of this Ordinance, an obligation of the Issuer to be known as the "Leon County, Florida Capital Improvement Revenue Refunding Bond, Series 2015" is hereby authorized to be issued under and secured by this Ordinance in the principal amount of not to exceed \$13,750,000 for the purpose of refunding the Series 2005 Bonds and paying the costs of issuing the Series 2015 Bond. The refunding of the Refunded Bonds is hereby authorized.

Because of the characteristics of the Series 2015 Bond, prevailing market conditions, and additional savings to be realized from an expeditious sale of the Series 2015 Bond, it is in the best interest of the Issuer to accept the offer of the Purchaser to purchase the Series 2015 Bond at a private negotiated sale, which was based upon a competitive selection process. Prior to the issuance of the Series 2015 Bond, the Issuer shall receive from the purchaser of the Series 2015 Bond, the Purchaser's Certificate, in substantially the form attached hereto as Exhibit B and a Disclosure Letter containing the information required by Section 218.385, Florida Statutes, in substantially the form attached hereto as Exhibit C.

The Series 2015 Bond is hereby sold to Capital City Bank Group, Inc. pursuant to the terms of the Commitment attached hereto. The Series 2015 Bond shall be issued as one bond to the Purchaser.

SECTION 5. Approval of the Loan Agreement and Series 2015 Bond. The Loan Agreement and the Series 2015 Bond, in substantially the form attached hereto as Exhibit A, are approved, and the Chairman and Clerk are authorized to execute and deliver the Loan Agreement and the Series 2015 Bond to the Purchaser, and to take such other actions as shall be necessary to consummate the Series 2015 Bond and conform the Loan Agreement to the Commitment.

SECTION 6. Application of Proceeds of Loan. The proceeds, including accrued interest and premium, if any, received from the sale of the Series 2015 Bond shall be applied by the Issuer simultaneously with the delivery of such Series 2015 Bond to the purchaser thereof, as follows:

A. A sum specified in the Escrow Deposit Agreement which, together with other funds of the Issuer, will be sufficient to pay the principal of, interest on, premium, if any, and other costs and obligations incurred with respect to the Refunded Bonds as the same shall become due or redeemed. Such Escrow Deposit Agreement is hereby approved and the Chairman and Clerk are hereby authorized to execute and deliver such Escrow Deposit Agreement.

B. The remaining proceeds, if any, shall be used to pay the Costs of Issuance in connection with the issuance, delivery and sale of the Series 2015 Bond. For purposes of this Ordinance, "Costs of Issuance" includes, legal fees, any fees of the Purchaser and all other miscellaneous costs associated with the issuance of the Series 2015 Bond.

SECTION 7. Authorization of Other Action. The Chairman, the Clerk, and the County Attorney are each designated agents of the Issuer in connection with the execution and delivery of the Loan Agreement and the Series 2015 Bond and are authorized and empowered, collectively or individually, to take all action and steps to execute and deliver any and all instruments, documents or contracts on behalf of the Issuer, including a Tax Certificate, which are necessary or desirable in connection with the execution and delivery of the Loan Agreement and the Series 2015 Bond to the Purchaser, including, but not limited to, the making of modifications to the Loan Agreement and the Series 2015 Bond to conform the provisions thereof to the provisions of the Commitment.

SECTION 8. Repeal of Inconsistent Provisions. All ordinances or parts thereof in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 9. Severability. If any one or more of the covenants, agreements, or provisions of this Ordinance should be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements, or provisions shall be null and void and shall be deemed separate from the remaining covenants, agreements or provisions, and in no way affect the validity of all other provisions of the Ordinance or of the Series 2015 Bond or Loan Agreement delivered hereunder.

SECTION 10. Business Days. In any case where the due date of interest on or principal of the Series 2015 Bond is not a Business Day, then payment of such principal or interest need not be made on such date but may be made on the next succeeding Business Day, provided that credit for payments made shall not be given until the payment is actually received by the Owners.

SECTION 11. Effective Date. This Ordinance shall take effect immediately upon its enactment.

DULY PASSED AND ENACTED by the Board of County Commissioners of Leon County, Florida on this _____ day of June, 2015.

BOARD OF COUNTY COMMISSIONERS OF
LEON COUNTY, FLORIDA

By: _____
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:

ROBERT B. INZER, CLERK OF THE COURT
AND COMPTROLLER

By: _____

APPROVED AS TO FORM:

COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY

EXHIBIT A
LOAN AGREEMENT

EXHIBIT B

FORM OF PURCHASER'S CERTIFICATE

This is to certify that _____ (the "Purchaser") has not required Leon County, Florida (the "Issuer") to deliver any offering document and has conducted its own investigation, to the extent it deems satisfactory or sufficient, into matters relating to business affairs or conditions (either financial or otherwise) of the Issuer in connection with the issuance by the Issuer of its \$_____ Capital Improvement Refunding Revenue Bond, Series 2015 (the "Series 2015 Bond"), and no inference should be drawn that the Purchaser, in the acceptance of said Series 2015 Bond, is relying on Bond Counsel or the County Attorney as to any such matters other than the legal opinions rendered by Bond Counsel and by the County Attorney. Any capitalized undefined terms used herein not otherwise defined shall have the meaning set forth in Ordinance No. ____ enacted by the Board of County Commissioners of the Issuer on _____, 2015 (the "Ordinance").

We are aware that purchase of the Series 2015 Bond involves various risks, that the Series 2015 Bond is not a general obligation of the Issuer or payable from ad valorem tax revenues, and that the payment of the Series 2015 Bond is secured solely from the sources described in the Ordinance (the "Bond Security").

We have made such independent investigation of the Bond Security as we, in the exercise of sound business judgment, consider to be appropriate under the circumstances. In making our decision, we have relied upon the accuracy of information which has been provided to us.

We have knowledge and experience in financial and business matters and are capable of evaluating the merits and risks of our purchase of the Series 2015 Bond and can bear the economic risk of our purchase of the Series 2015 Bond.

We acknowledge and understand that the Ordinance is not being qualified under the Trust Indenture Act of 1939, as amended (the "1939 Act"), and is not being registered in reliance upon the exemption from registration under Section 3(a)(2) of the Securities Act of 1933, Section 517.051(1), Florida Statutes, and/or Section 517.061(7), Florida Statutes, and that neither the Issuer, Bond Counsel nor the County Attorney shall have any obligation to effect any such registration or qualification.

We are not acting as a broker or other intermediary, and are purchasing the Series 2015 Bond for our own account and not with a present view towards a resale or other distribution to the public. We understand that the Series 2015 Bond may not be transferred in a denomination less than the outstanding amount of the Series 2015 Bond.

We are a bank, trust company, savings institution, insurance company, dealer, investment company, pension or profit-sharing trust, or qualified institutional buyer as contemplated by Section 517.061(7), Florida Statutes. We are not purchasing the Series 2015 Bond for the direct or indirect promotion of any scheme or enterprise with the intent of violating or evading any provision of Chapter 517, Florida Statutes.

We are an "accredited investor" within the meaning of the Securities Act of 1933, as amended, and Regulation D thereunder, or a "qualified institutional buyer" (as defined under Rule 144A under the Securities Act).

DATED this ____ of _____, 2015.

By: _____
Name: _____
Title: _____

EXHIBIT C

FORM OF DISCLOSURE LETTER

Following a competitive selection process, the undersigned, as purchaser, proposes to negotiate with Leon County, Florida (the "Issuer") for the private purchase of its \$_____ Capital Improvement Refunding Revenue Bond, Series 2015 (the "Series 2015 Bond"). Prior to the award of the Series 2015 Bond, the following information is hereby furnished to the Issuer:

1. Set forth is an itemized list of the nature and estimated amounts of expenses to be incurred for services rendered to us (the "Purchaser") in connection with the issuance of the Series 2015 Bond (such fees and expenses to be paid by the Issuer):

\$_____
Legal Fees

2. (a) No other fee, bonus or other compensation is estimated to be paid by the Purchaser in connection with the issuance of the Series 2015 Bond to any person not regularly employed or retained by the Purchaser (including any "finder" as defined in Section 218.386(1)(a), Florida Statutes), except as specifically enumerated as expenses to be incurred by the Purchaser, as set forth in paragraph (1) above.

(b) No person has entered into an understanding with the Purchaser, or to the knowledge of the Purchaser, with the Issuer, for any paid or promised compensation or valuable consideration, directly or indirectly, expressly or implied, to act solely as an intermediary between the Issuer and the Purchaser or to exercise or attempt to exercise any influence to effect any transaction in the purchase of the Series 2015 Bond.

3. The amount of the underwriting spread expected to be realized by the Purchaser is \$ 0_____.

4. The management fee to be charged by the Purchaser is \$ 0_____.

5. Truth-in-Bonding Statement:

The Series 2015 Bond is being issued primarily to refund the outstanding \$54,695,000 Leon County, Florida Capital Improvement Revenue Refunding Bonds, Series 2005.

Unless earlier prepaid, the Series 2015 Bond is expected to be repaid by October 1, ____; at an interest rate of _____%, total interest paid over the life of the Series 2015 Bond is estimated to be \$_____.

The Series 2015 Bond will be payable solely from the Pledged Revenues of the Issuer, in the manner and to the extent described in Ordinance No. _____ of the Issuer enacted on _____, 2015 (the "Ordinance"). See the Ordinance for a definition of Pledged Revenues. Issuance of the Series 2015 Bond is estimated to result in an annual maximum of approximately \$_____ of revenues of the Issuer not being available to finance the services of the Issuer during the life of the Series 2015 Bond. This paragraph is provided pursuant to Section 218.385, Florida Statutes.

6. The name and address of the Purchaser is as follows:

IN WITNESS WHEREOF, the undersigned has executed this Disclosure Letter on behalf of the Purchaser this ____ day of _____, 2015.

By: _____

Name: _____

Title: _____

EXHIBIT D

COMMITMENT LETTER OF PURCHASER

EXHIBIT E

FORM OF ESCROW DEPOSIT AGREEMENT

LOAN AGREEMENT

by and between

LEON COUNTY, FLORIDA

and

Dated _____, 2015

relating to

\$_____

**LEON COUNTY, FLORIDA
CAPITAL IMPROVEMENT REVENUE REFUNDING BOND, SERIES 2015**

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EXHIBIT A - FORM OF BOND

LOAN AGREEMENT

This **LOAN AGREEMENT** is made and entered into as of July _____, 2015 by and between **LEON COUNTY, FLORIDA** (the "Issuer"), and _____ a _____ corporation authorized to do business in the State of Florida (the "Original Purchaser").

WITNESSETH:

WHEREAS, the Issuer has previously determined that it is necessary of the health, safety and welfare of the Issuer and in the best interest of its inhabitants to defease and current refund the Refunded Bonds (as hereinafter defined). Issuance of the Series 2015 Bond (as hereinafter defined) to refund the Refunded Bonds satisfies a paramount public purpose.

WHEREAS, the Issuer requested proposals from various lending institutions to provide the Issuer with a term loan to refinance the Refunded Bonds; and

WHEREAS the Original Purchaser has agreed to lend the Issuer a principal amount of \$_____, and

WHEREAS, the Board of County Commissioners on _____, 2015, selected the proposal of the Original Purchaser; and

WHEREAS, pursuant to the Ordinance, the Issuer has determined that it is in the best interest of the health, safety and welfare of the Issuer and the inhabitants thereof that the Issuer pledge the Pledged Revenues to secure the obligations of the Issuer to repay the principal of and interest on the Series 2015 Bond when due; and

WHEREAS, the obligation of the Issuer to repay principal of and interest on the Series 2015 Bond will not constitute a general obligation or indebtedness of the Issuer as a "bond" within the meaning of any provision of the Constitution or laws of the State, but shall be and is hereby declared to be a special, limited obligation of the Issuer, secured solely by the Pledged Revenues; and

WHEREAS, the Issuer is not authorized to levy taxes on any property of or in the Issuer to pay the principal of or interest on the Series 2015 Bond or to make any other payments provided for herein; and

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

SECTION 1. DEFINITIONS. Capitalized terms used in this Loan Agreement and not defined in this Section 1 shall have the meanings assigned in the Ordinance. The following terms shall have the following meanings herein, unless the text otherwise expressly requires:

“Act” means Chapter 125, Florida Statutes, as amended, and other applicable provisions of law.

“Additional State Revenue Sharing Funds” means 50% of the funds received in the prior year by the Issuer from the Revenue Sharing Trust Fund for Counties minus the Guaranteed Entitlement and the Second Guaranteed Entitlement.

“Additional Parity Obligations” means additional obligations issued in compliance with the terms, conditions and limitations contained in the Ordinance and which (i) shall have a lien on the Pledged Revenues equal to that of the Parity Bonds and the Series 2015 Bond, and (ii) shall be payable from the proceeds of the Pledged Revenues on a parity with the Parity Bonds and the Series 2015 Bond.

“Authorized Issuer Representative” means the County Administrator or his/her designee.

“Authorized Investments” means any investment, obligation, agreement or other financial instrument to the extent not inconsistent with the terms of the investment policy of the Issuer and applicable law.

“Bond Counsel” means any attorney at law or firm of attorneys, of nationally recognized standing in matters pertaining to the validity of, and exclusion from gross income for federal tax purposes of interest on, bonds issued by states and political subdivisions and duly admitted to practice law in the State of Florida and acceptable to the Original Purchaser.

“Bond Year” means a 12-month period commencing on October 1 and ending on September 30, except for the first period which commences on the date of issuance of the Series 2015 Bond.

“Business Day” means any day of the year other than a day on which the Original Purchaser or the Issuer are lawfully closed for business.

“Clerk” means the Clerk of the Circuit Court and Comptroller, or any assistant or deputy County Clerk.

“Chairman” means the Chairman of the Board of County Commissioners of Leon County, Florida and such term shall also include the Vice Chairman or the Chairman’s designee.

“County” means Leon County, Florida, a political subdivision of the State.

“County Administrator” means the Administrator of the County, or his designee

“County Attorney” means Herbert W.A. Thiele, Esq.

“Code” means the Internal Revenue Code of 1986, as amended.

“Commission” means the Board of County Commissioners of the Issuer, as the governing body of the Issuer.

“Date of Delivery” means July _____, 2015.

“Default” means an Event of Default as defined and described in Section 15 hereof.

“Determination of Taxability” means that all or a portion of the interest accrued or paid on all or any portion of the Series 2015 Bond is not excludable from the gross income of the holder (or any former holder) of the Series 2015 Bond for federal income tax purposes, as determined by such holder (or former holder).

“Guaranteed Entitlement Revenues” means the guaranteed entitlement revenues received by the Issuer pursuant to Chapter 218, Part II, Florida Statutes, and defined therein as “Guaranteed Entitlement”.

“Interest Payment Date” means each April 1 and October 1 commencing April 1, 2016.

“Interest Rate” means the rate of interest payable on the Series 2015 Bond authorized by the Ordinance and set forth in the Series 2015 Bond.

“Issuer” means Leon County, Florida.

“Loan” means the advance of moneys from the Original Purchaser to the Issuer pursuant to this Loan Agreement.

“Loan Agreement” means this agreement between the Original Purchaser and the Issuer setting forth the terms and details of the Loan.

“Local Government Half-Cent Sales Tax” means the local government half-cent sales tax revenues received by the Issuer pursuant to Chapter 218, Part VI, Florida Statutes.

“Maturity Date” means October 1, 2017.

“Ordinance” means Ordinance No. 98-02 enacted by the Board of County Commissioners on March 31, 1998, as supplemented by Ordinance No. 2015-__ enacted on _____, 2015, as may be amended and supplemented from time to time.

“Original Purchaser” means _____, a _____ corporation and authorized to do business in the State of Florida and its successors and/or assigns.

“Parity Bonds” means the Series 2012A Bonds, the Series 2012B Bonds and the Series 2014 Bond.

“Paying Agent” means the Clerk.

“Person” or words importing persons, means firms, associations, partnerships (including without limitation, general and limited partnerships), joint ventures, societies, estates, trusts, corporations, public or governmental bodies, other legal entities, and natural persons.

“Pledged Revenues” means collectively, (i) the Local Government Half-Cent Sales Tax (ii) the Guaranteed Entitlement Revenues (iii) the Second Guaranteed Entitlement Revenues and (iv) the Additional State Revenue Sharing Funds, all as defined herein

“Principal Amount” means _____ Dollars (\$_____).

“Principal Payment Date” means each October 1, through the Maturity Date commencing October 1, 2016.

“Refunded Bonds” means the Series 2005 Bonds maturing on October 1, [2015 through 2017].

“Series 2005 Bonds” means the remaining outstanding \$54,695,000 Leon County, Florida Capital Improvement Revenue Refunding Bonds, Series 2005.

“Series 2012A Bonds” means the remaining outstanding \$8,267,000 Leon County, Florida Capital Improvement Revenue Refunding Bonds, Series 2012A authorized by Ordinance No. 2012-13 enacted on November 13, 2012.

“Series 2012B Bonds” means the remaining outstanding \$12,956,000 Leon County, Florida Taxable Capital Improvement Revenue Refunding Bonds, Series 2012B authorized by Ordinance No. 2012-13 enacted on November 13, 2012.

“Series 2014 Bond” means the \$16,200,000 Leon County, Florida Capital Improvement Revenue Refunding Bond, Series 2014 authorized by Ordinance No. 2015-11 enacted on July 8, 2014.

“Series 2015 Bond” shall mean the \$_____ Capital Improvement Revenue Refunding Bond, Series 2015 authorized by Ordinance No. ____ enacted on _____, 2015.

“Second Guaranteed Entitlement Revenues” means the second guaranteed entitlement revenues received by the Issuer pursuant to Chapter 218, Part II, and defined therein as the “Second Guaranteed Entitlement for counties.”

“State” means the State of Florida.

SECTION 2. INTERPRETATION. Unless the context clearly requires otherwise, words of masculine gender shall be construed to include correlative words of the feminine and neuter genders and vice versa, and words of the singular number shall be construed to include correlative words of the plural number and vice versa. This Loan Agreement and all the terms

and provisions hereof (a) have been negotiated between the Issuer and the Original Purchaser; (b) shall not be construed strictly in favor of or against either party hereto; and (c) shall be construed to effectuate the purpose set forth herein and to sustain the validity hereof.

SECTION 3. THE LOAN.

A. Loan. The Original Purchaser hereby makes and the Issuer hereby accepts the Loan, upon the terms and conditions set forth herein.

B. Disbursement of Proceeds. Proceeds of the Loan shall be delivered to the Issuer on the Date of Delivery in immediately available funds. The proceeds of the Series 2015 Bond shall be applied to pay the principal of and interest on the Refunded Bonds and to pay costs of issuance.

SECTION 4. DESCRIPTION OF SERIES 2015 BOND. The obligation of the Issuer to repay the Loan shall be evidenced by the Series 2015 Bond. The Series 2015 Bond shall be dated as of the Date of Delivery; shall mature on the Maturity Date; and shall be in registered form.

The Interest Rate on the Series 2015 Bond shall be a fixed rate of interest equal to 0.83%, subject to adjustment as provided in the Series 2015 Bond. Interest on the Series 2015 Bond shall be calculated using a 360-day year consisting of twelve 30-day months. If for any reason a Determination of Taxability occurs as a result of action or inaction by the Issuer, the interest rate on the Series 2015 Bond will be 1.28% per annum.

Interest on the Series 2015 Bond shall be paid semi-annually on each Interest Payment Date, commencing April 1, 2016. On each Principal Payment Date, the Issuer shall pay an annual installment of the outstanding principal due on the Series 2015 Bond in an amount specified in Schedule 1 attached to the Series 2015 Bond.

The Series 2015 Bond may be prepayable, in whole or in part, at anytime, without penalty.

There is no deposit required to be made to the Reserve Fund.

SECTION 5. EXECUTION OF SERIES 2015 BOND. The Series 2015 Bond shall be executed in the name of the Issuer by the Chairman and attested by the Clerk, and its corporate seal or a facsimile thereof shall be affixed thereto or reproduced thereon. The Series 2015 Bond may be signed and sealed on behalf of the Issuer by any person who at the actual time of the execution of the Series 2015 Bond shall hold the appropriate office in the Issuer, although at the date thereof the person may not have been so authorized. The Series 2015 Bond may be executed by the facsimile signatures of the Chairman and/or Clerk, provided that at least one of the foregoing signatures must be a manual signature.

SECTION 6. REGISTRATION AND TRANSFER OF SERIES 2015 BOND. The Series 2015 Bond shall be and shall have all the qualities and incidents of a negotiable

instrument under the Uniform Commercial Code-Investment Securities Laws of the State of Florida, and each Registered Owner, in accepting the Series 2015 Bond, shall be conclusively deemed to have agreed that such Series 2015 Bond shall be and have all of the qualities and incidents of negotiable instruments thereunder.

There shall be a Registrar who shall be responsible for maintaining the Register. The person in whose name ownership of a Series 2015 Bond is shown on the Register shall be deemed the Registered Owner thereof by the Issuer and the Registrar, who may treat the Registered Owner as the absolute owner of the Series 2015 Bond for all purposes, whether or not the Series 2015 Bond shall be overdue, and any notice to the contrary shall not be binding upon the Issuer or the Registrar.

Ownership of the Series 2015 Bond may be transferred only upon the Register. Upon surrender to the Registrar for transfer or exchange of the Series 2015 Bond accompanied by an assignment or written authorization for exchange, whichever is applicable, duly executed by the Registered Owner or its attorney duly authorized in writing, the Registrar shall deliver in the name of the Registered Owner or the transferee or transferees, as the case may be, a new fully registered Series 2015 Bond of the same amount, maturity and interest rate as the Series 2015 Bond surrendered.

The Series 2015 Bond presented for transfer, exchange, redemption or payment (if so required by the Issuer or the Registrar) shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in a form and with guaranty of signature satisfactory to the County Attorney, Bond Counsel, or the Registrar, duly executed by the Registered Owner or by his duly authorized attorney.

The County Administrator and the Registrar may charge the Registered Owner a sum sufficient to reimburse them for any expenses incurred in making any exchange or transfer after the first such exchange or transfer following the delivery of such Series 2015 Bond. The Registrar or the County Administrator may also require payment from the Registered Owner or his transferee, as the case may be, of a sum sufficient to cover any tax, fee or other governmental charge that may be imposed in relation thereto. Such charges and expenses shall be paid before any such new Series 2015 Bond shall be delivered.

The new Series 2015 Bond delivered upon any transfer or exchange shall be a valid obligation of the Issuer, evidencing the same debt as the Series 2015 Bond surrendered, shall be secured under this Loan Agreement, and shall be entitled to all of the security and benefits hereof to the same extent as the Series 2015 Bond surrendered.

Whenever a Series 2015 Bond shall be delivered to the Registrar for cancellation, upon payment of the principal amount thereof, or for replacement, transfer or exchange, such Series 2015 Bond shall be cancelled and destroyed by the Registrar, and counterparts of a certificate of destruction evidencing such destruction shall be furnished to the Issuer.

SECTION 7. SERIES 2015 BOND MUTILATED, DESTROYED, STOLEN OR LOST. In case the Series 2015 Bond shall be mutilated, or be destroyed, stolen or lost, upon the Registered Owner furnishing the Registrar satisfactory indemnity and complying with such other reasonable regulations and conditions as the Issuer may prescribe and paying such expenses as the Issuer may incur, the Registrar shall issue and deliver a new Series 2015 Bond of like tenor as the Series 2015 Bond so mutilated, destroyed, stolen or lost, in lieu of or substitution for the Series 2015 Bond, if any, destroyed, stolen or lost, or in exchange and substitution for such mutilated Series 2015 Bond, upon surrender of such mutilated Series 2015 Bond, to the Registrar and the cancellation thereof; provided however, if the Series 2015 Bond shall have matured or be about to mature, instead of issuing a substitute Series 2015 Bond, the Issuer may pay the same, upon being indemnified as aforesaid, and if such Series 2015 Bond be lost, stolen or destroyed, without surrender thereof. The Series 2015 Bond surrendered under the terms of this Section 7 shall be cancelled by the Registrar.

Any such new Series 2015 Bond issued pursuant to this section shall constitute an original, additional contractual obligation on the part of the Issuer whether or not, as to the new Series 2015 Bond, the lost, stolen or destroyed Series 2015 Bond be at any time found by anyone, and such new Series 2015 Bond shall be entitled to equal and proportionate benefits and rights as to security for payment to the same extent as the Series 2015 Bond originally issued hereunder.

SECTION 8. FORM OF SERIES 2015 BOND. The Series 2015 Bond shall be in substantially the form attached hereto as Exhibit A, with such variations, omissions and insertions as may be necessary, desirable and authorized or permitted by this Loan Agreement.

SECTION 9. SECURITY FOR SERIES 2015 BOND; SERIES 2015 BOND NOT DEBT OF THE ISSUER. The payment of the principal of and interest on the Series 2015 Bond shall be secured forthwith solely by a lien upon and pledge of the pledged revenues. The principal of and interest on the Series 2015 Bond shall not constitute a general obligation or indebtedness of the Issuer, but shall be a limited obligation of the Issuer payable solely from the Pledged Revenues as provided herein. The Registered Owner shall never have the right to compel the levy of taxes upon any property of or in the Issuer for the payment of the principal of and interest on the Series 2015 Bond.

SECTION 10. COVENANTS OF THE ISSUER. Until the principal of and interest on the Series 2015 Bond shall have been paid in full or provision for payment of the Series 2015 Bond shall have been made in accordance with the provisions of this Loan Agreement, the Issuer covenants with the Registered Owner of the Series 2015 Bond as follows:

A. Payments. The Issuer will punctually pay all principal of and interest on the Series 2015 Bond when due by wire transfer or other medium acceptable to the Issuer and the Original Purchaser.

B. Financial Statements. The Issuer shall provide to the Original Purchaser its audited year-end financial statements no later than 210 days after the end of the each Fiscal Year prepared in accordance with Generally Accepted Accounting Principles.

C. Annual Budget and Other Information. The Issuer will prepare its annual budget in accordance with the Act, and will provide to the Original Purchaser a copy of its final annual budget for each Fiscal Year within 30 days of adoption thereof by the Board of County Commissioners and such other financial or public information as the Original Purchaser may reasonably request.

D. Tax Compliance. (A) The Issuer covenants to the Owner of the Series 2015 Bond that the Issuer will not make any use of the proceeds of the Series 2015 Bond at any time during the term of the Series 2015 Bond which, if such use had been reasonably expected on the date the Series 2015 Bond was issued, would have caused such Series 2015 Bond to be an “arbitrage bond” within the meaning of the Code. The Issuer will comply with the requirements of the Code and any valid and applicable rules and regulations promulgated thereunder necessary to ensure the exclusion of interest on the Series 2015 Bond from the gross income of the holders thereof for purposes of federal income taxation.

(B) The Issuer shall at all times do and perform all acts and things permitted by law and this Loan Agreement which are necessary or desirable in order to assure that interest paid on the Series 2015 Bond will be excluded from gross income for purposes of federal income taxes and shall take no action that would result in such interest not being so excluded.

(C) The Issuer shall pay or cause to be paid to the United States Government any amounts required by Section 148(f) of the Code and the regulations thereunder (the “Regulations”). In order to ensure compliance with the rebate provisions of Section 148(f) of the Code with respect to the Series 2015 Bond, the Issuer hereby creates the “Rebate Fund” (hereinafter the “Rebate Fund”) to be held by the Issuer. The Rebate Fund need not be maintained so long as the Issuer timely satisfies its obligation to pay any rebatable earnings to the United States Treasury; however, the Issuer may, as an administrative convenience, maintain and deposit funds in the Rebate Fund from time to time. Any moneys held in the Rebate Fund shall not be considered Pledged Revenues and shall not be pledged in any manner for the benefit of the holders of the Series 2015 Bond. Moneys in the Rebate Fund (including earnings and deposits therein) shall be held for future payment to the United States Government as required by the Regulations and as set forth in instructions of Bond Counsel delivered to the Issuer upon issuance of such Series 2015 Bond.

SECTION 11. REPRESENTATIONS AND WARRANTIES. The Issuer represents and warrants to the Original Purchaser that:

A. Organization. The Issuer is a political subdivision of the State of Florida and a county or local government within the meaning of Chapter 218, Florida Statutes.

B. Authorization of Loan Agreement and Related Documents. The Issuer has the power and has taken all necessary action to authorize the execution and delivery of and the performance by the Issuer of its obligations under, this Loan Agreement and the Series 2015 Bond in accordance with their respective terms. This Loan Agreement and the Series 2015 Bond have been duly executed and delivered by the Issuer and are valid and binding obligations of the Issuer, enforceable against the Issuer in accordance with their respective terms, except to the extent that such enforcement may be limited by laws regarding bankruptcy, insolvency, reorganization or moratorium applicable to the Issuer or by general principles of equity regarding the availability of specific performance.

C. Pledged Revenues. The estimated Pledged Revenues will be sufficient to pay all principal of and interest on the Series 2015 Bond to be issued hereunder and the Parity Bonds, as the same become due, and to make all payments required by the Original Ordinance and the Ordinance. The Pledged Revenues are not now pledged or encumbered in any manner, except to the payment of the Parity Bonds. The Series 2015 Bond shall be payable from a lien on the Pledged Revenues equal and ratable to the lien on the Parity Bonds.

D. Financial Statements. The audited financial statements of the Issuer for the Fiscal Year ended September 30, 2014 (the "Financial Statements"), previously provided to the Original Purchaser were prepared in accordance with generally accepted accounting principles, are correct and present fairly the financial condition of the Issuer as of such date and the results of its operations for the period then ended.

SECTION 12. CONDITIONS PRECEDENT. The obligation of the Original Purchaser to make the Loan is subject to the satisfaction of each of the following conditions precedent on or before the Date of Delivery:

A. Action. The Original Purchaser shall have received a copy of the Ordinance certified as complete and correct as of the closing date, together with an executed Loan Agreement, the executed Series 2015 Bond, and the customary closing certificates.

B. Incumbency of Officers. The Original Purchaser shall have received an incumbency certificate of the Issuer in respect of each of the officers who is authorized to sign this Loan Agreement, the Series 2015 Bond, and the related financing documents on behalf of the Issuer.

C. Opinion of County Attorney. The Original Purchaser shall have received a written opinion of the County Attorney as to (1) the valid existence of the Issuer as a political subdivision of the State; (2) the due enactment of the Ordinance; (3) the due authorization and execution of this Loan Agreement, the Series 2015 Bond and an Escrow Deposit Agreement and the transaction contemplated hereby and thereby; (4) the Loan Agreement and the Series 2015 Bond constituting valid and binding obligations of the Issuer, enforceable against the Issuer, in accordance with their respective terms; and (5) the absence of litigation against the Issuer relating to (a) its existence or powers, (b) its authority to issue the Series 2015 Bond, and to

pledge the Pledged Revenues as provided herein, and (c) the procedure governing the authorization and issuance of the Series 2015 Bond, in a form and substance satisfactory to the Original Purchaser.

D. Certificate of Clerk. The Original Purchaser shall have received a certification from the Clerk that: (1) since the date of the Financial Statements, there has been no material adverse change in the financial condition, revenues, properties or operations of the Issuer; (2) there are no liabilities (of the type required to be reflected on balance sheets prepared in accordance with generally accepted accounting principles), direct or indirect, fixed or contingent, of the Issuer as of the date of such financial information which are not reflected therein; (3) there has been no material adverse change in the financial condition or operations of the Issuer since the date of Financial Statements (and to the Clerk's knowledge no such material adverse change is pending or threatened); and (4) the Issuer has not guaranteed the obligations of, or made any investment in or loans to, any person except as disclosed in such information.

E. Representations and Warranties; No Default. The representations and warranties made by the Issuer herein shall be true and correct in all material respects on and as of the Date of Delivery, as if made on and as of such date; no Default shall have occurred and be continuing as of the Date of Delivery or will result from the consummation of the Loan; and the Original Purchaser shall have received a certificate from the Issuer to the foregoing effect.

F. Other Documents. The Original Purchaser shall have received such other documents, certificates and opinions as the Original Purchaser or its counsel shall have reasonably requested.

SECTION 13. NOTICES. All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when hand delivered, delivered by telecopier, mailed by registered or certified mail, postage prepaid, or delivered by courier service to the parties at the following addresses:

Issuer: LEON COUNTY, FLORIDA
301 S Monroe St.
Tallahassee, FL 32301
Attention: County Administrator, with a required copy to the
County Attorney at the same address, and a required copy to the
Clerk at the same address.

Original Purchaser:

Attention: _____

Any of the above parties may, by notice in writing given to the others, designate any further or different addresses to which subsequent notices, certificates or other communications shall be sent. Communication via telecopier shall be confirmed by delivery by hand, mail, or courier, as specified above, of an original promptly after such communication by telecopier.

SECTION 14. EVENTS OF DEFAULT DEFINED. The following shall be “Events of Default” under this Loan Agreement, and the terms “Default” and “Events of Default” shall mean (except where the context clearly indicates otherwise), any one or more of the following events:

A. Failure by the Issuer to make any payment of principal of or interest on the Series 2015 Bond when due.

B. Failure by the Issuer to observe and perform any other covenant, condition or agreement on its part to be observed or performed under this Loan Agreement for a period of thirty (30) days after written notice of such failure shall have been delivered to the Issuer by the Original Purchaser, unless the Original Purchaser shall agree in writing to an extension of such time prior to its expiration;

C. The making of any warranty, representation or other statement by the Issuer or by an officer or agent of the Issuer in this Loan Agreement or in any instrument furnished in compliance with or in reference to this Loan Agreement which is false or misleading in any material adverse respect;

D. The filing of a petition against the Issuer under any bankruptcy, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction, whether now or hereafter in effect, if an order for relief is entered under such petition or such petition is not dismissed within sixty (60) days of such filing;

E. The filing by the Issuer of a voluntary petition in bankruptcy or seeking relief under any provision of any bankruptcy, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction, whether now or hereafter in effect, or the consent by the Issuer to the filing of any petition against it under such law; or

F. The admission by the Issuer of its insolvency or bankruptcy or its inability to pay its debts as they become due or that it is generally not paying its debts as such debts become due, or the Issuer’s becoming insolvent or bankrupt or making an assignment for the benefit of creditors, or the appointment by court order of a custodian (including without limitation a

receiver, liquidator or trustee) of the Issuer or any of its property taking possession thereof and such order remaining in effect or such possession continuing for more than sixty (60) days.

SECTION 15. REMEDIES. The Original Purchaser may sue to protect and enforce any and all rights, including the right to specific performance, existing under the laws of the State of Florida, of the United States of America, or granted and contained in this Loan Agreement, and to enforce and compel the performance of all duties required by this Loan Agreement or by any applicable laws to be performed by the Issuer or by any officer thereof, and may take all steps to enforce this Loan Agreement to the full extent permitted or authorized by the laws of the State of Florida or the United States of America. The Issuer and the Original Purchaser each waives, to the fullest extent permitted by law, any right to trial by jury in respect of any litigation based upon the Series 2015 Bond or arising out of, under or in conjunction with the Series 2015 Bond or this Loan Agreement.

SECTION 16. NO PERSONAL LIABILITY. No recourse shall be had for the payment of the principal of and interest on the Series 2015 Bond or for any claim based on the Series 2015 Bond or on this Loan Agreement, against any present or former member or officer of the Commission or any person executing the Series 2015 Bond.

SECTION 17. PAYMENTS DUE ON SATURDAYS, SUNDAYS AND HOLIDAYS. In any case where the date for making any payment or the last date for performance of any act or the exercise of any right, as provided in this Loan Agreement, shall be other than a Business Day, then such payment or performance shall be made on the succeeding Business Day with the same force and effect as if done on the nominal date provided in this Loan Agreement, provided that interest on any monetary obligation hereunder shall accrue at the applicable rate to and including the date of such payment.

SECTION 18. AMENDMENTS, CHANGES AND MODIFICATIONS. This Loan Agreement may be amended only by a writing approved with the same formality as this Agreement, signed by both parties hereto.

SECTION 19. BINDING EFFECT. To the extent provided herein, this Loan Agreement shall be binding upon the Issuer and the Original Purchaser and shall inure to the benefit of the Issuer and the Original Purchaser and their respective successors and assigns. This Loan Agreement shall be discharged and neither the Issuer nor the Original Purchaser shall have any further obligations hereunder under the Series 2015 Bond when the Issuer shall have paid the principal of and interest on the Series 2015 Bond in full and shall have paid in full all other amounts, if any, due under the Series 2015 Bond or this Loan Agreement.

SECTION 20. SEVERABILITY. In the event any court of competent jurisdiction shall hold any provision of this Loan Agreement invalid or unenforceable such holding shall not invalidate or render unenforceable, any other provision hereof.

SECTION 21. EXECUTION IN COUNTERPARTS. This Loan Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

SECTION 22. APPLICABLE LAW. This Loan Agreement shall be governed by and construed in accordance with the laws of the State.

[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, the parties hereto have duly executed this Loan Agreement as of the date first above written.

BOARD OF COUNTY COMMISSIONERS OF
LEON COUNTY, FLORIDA

By: _____
MARY ANN LINDLEY, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:

ROBERT B. INZER, CLERK OF THE COURT
AND COMPTROLLER

By: _____

APPROVED AS TO FORM:

COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY

[Signature page to Loan Agreement]

[BANK]

By: _____

EXHIBIT A
FORM OF BOND

No. R-1

\$ _____

STATE OF FLORIDA
COUNTY OF LEON
CAPITAL IMPROVEMENT REVENUE REFUNDING BOND
SERIES 2015

RATE OF INTEREST **MATURITY DATE** **DATE OF ISSUE**

_____% _____ ____, 2015

REGISTERED OWNER: _____

PRINCIPAL AMOUNT: _____

KNOW ALL MEN BY THESE PRESENTS, that LEON COUNTY, FLORIDA (the "Issuer"), for value received, hereby promises to pay to the Registered Owner designated above, or registered assigns, solely from the special funds hereinafter mentioned, in installments, on the payment dates indicated in Schedule 1 attached hereto and on the Maturity Date, or sooner as provided herein, the Principal Amount shown above and the interest on the outstanding Principal Amount hereof from the date of this Bond or from the most recent date to which interest has been paid, whichever is applicable, until payment of such Principal Amount, at the Rate of Interest described above, and subject to adjustment as set forth in Schedule 1 attached hereto, with all unpaid interest being due on the Maturity Date or upon the earlier payment of principal hereunder upon presentation and surrender hereof at the office of the Clerk for Leon County, Florida, as Registrar and Paying Agent. The principal of, premium, if any, and interest on this Bond are payable in lawful money of the United States of America. Interest due hereon shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

[Redemption Provisions]

This Bond is being issued in the principal amount \$ _____ to refund certain capital improvements of the Issuer under the authority of and in full compliance with the Constitution and Statutes of the State of Florida, including particularly Chapter 125, Florida Statutes, as amended, and other applicable provisions of law, Ordinance No. 98-02, as amended and supplemented and Ordinance No. _____, duly enacted by the Board of County Commissioners on _____, 2015 (collectively, the "Ordinance"), and pursuant to a Loan Agreement between the Issuer and the Registered Owner, dated ____, 2015 (the "Loan Agreement"), to which reference should be made to ascertain those terms and conditions. The terms and provisions of the Loan Agreement and the Ordinance are hereby incorporated as a part of this Bond. The

principal of this Bond shall be disbursed by the Registered Owner hereof to the Issuer in immediately available funds on the Date of Delivery in accordance with the Loan Agreement.

This Bond is payable from and secured solely by the Pledged Revenues, as defined in and in the manner provided in, and subject to the terms and conditions of, the Ordinance and the Loan Agreement. This Bond shall not constitute a general obligation or indebtedness of the Issuer, but shall be a limited obligation of the Issuer payable solely from the Pledged Revenues as provided in the Loan Agreement. The Registered Owner hereof shall never have the right to compel the levy of taxes upon any property of or in the Issuer for the payment of the principal of and interest on this Bond. Reference is made to the Loan Agreement for the provisions relating to the security for payment of this Bond and the duties and obligations of the Issuer hereunder.

The Registered Owner may sue to protect and enforce any and all rights, including the right to specific performance, existing under the laws of the State of Florida, of the United States of America, or granted and contained in the Loan Agreement, and to enforce and compel the performance of all duties required by the Loan Agreement or by any applicable laws to be performed by the Issuer or by any officer thereof, and may take all steps to enforce the Loan Agreement to the full extent permitted or authorized by the laws of the State of Florida or the United States of America. The Issuer waives its right to trial by jury in the event of any proceedings in state or federal courts to enforce the terms of this Bond or of the Loan Agreement, and the Registered Owner, by its acceptance of this Bond, waives its right to trial by jury in any such proceedings.

It is hereby certified and recited that all acts, conditions and things required by the Constitution and laws of the State of Florida to be performed, to exist and to happen precedent to and in the issuance of this Bond, have been performed, exist and have happened in regular and due form and time as so required.

IN WITNESS WHEREOF, LEON COUNTY, FLORIDA, has caused this Bond to be executed by the Chairman and attested by the Clerk, either manually or with their facsimile signatures, and its seal or a facsimile thereof to be affixed, impressed, imprinted, lithographed or reproduced hereon, all as of the Date of Issue above.

LEON COUNTY, FLORIDA

(SEAL)

By: _____
Chairman

ATTEST:

By: _____
Clerk

CERTIFICATE OF AUTHENTICATION

This Bond is issued under the provisions of the within mentioned Ordinance.

Clerk of the Circuit Court and Comptroller
of Leon County, Florida, as Authenticating Agent

Date of Authentication:

____, 2015

By: _____
Authorized Officer

ASSIGNMENT AND TRANSFER

For value received the undersigned hereby sells, assigns and transfers unto _____ (Please insert Social Security or other identifying number of transferee) _____ the attached Bond of Leon County, Florida, and does hereby constitute and appoint, _____ attorney, to transfer the said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Date:

Signature Guaranteed by

[member firm of the New York
Stock Exchange or a commercial
bank or a trust company.]

By: _____
Title: _____

NOTICE: No transfer will be registered and no new Bond will be issued in the name of the Transferee, unless the signature to this assignment corresponds with the name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever and the Social Security or Federal Employer Identification Number of the Transferee is supplied.

**SCHEDULES TO
LEON COUNTY, FLORIDA
CAPITAL IMPROVEMENT REVENUE REFUNDING BOND,
SERIES 2015**

SCHEDULE 1

DEBT SERVICE FOR THE SERIES 2015 BOND

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
April 1, 2016			
October 1, 2016			
April 1, 2017			
October 1, 2017			

ESCROW DEPOSIT AGREEMENT

THIS ESCROW DEPOSIT AGREEMENT, dated _____, 2015 by and between the BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA (the "Issuer"), a political subdivision validly organized and existing under and by virtue of the laws of the State of Florida and U.S. Bank National Association, a national banking association organized under the laws of the United States, as Escrow Holder, and its successors and assigns (the "Escrow Holder");

WITNESSETH:

WHEREAS, the Issuer has previously authorized and issued its Refunded Bonds as hereinafter described, and the Issuer has determined to defease and current refund the Refunded Bonds as to which the Debt Service for the Refunded Bonds is set forth on Schedule A; and

WHEREAS, the Issuer has determined to provide for payment of the Total Debt Service for the Refunded Bonds by depositing with the Escrow Holder an amount which is at least equal to such Debt Service for the Refunded Bonds; and

WHEREAS, in order to obtain certain of the funds needed for such purpose, the Issuer has authorized and is, concurrently with the delivery of this Agreement, issuing its \$13,692,000 Capital Improvement Revenue Refunding Bond, Series 2015 (the "Series 2015 Bond"); and

WHEREAS, the execution of this Escrow Deposit Agreement and full performance of the provisions hereof shall defease and discharge the Issuer's obligations relating to the Refunded Bonds;

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the Issuer and the Escrow Holder agree as follows:

SECTION 1. Definitions. As used herein, the following terms mean:

"Agreement" means this Escrow Deposit Agreement.

"Annual Debt Service" means the principal and interest on the Refunded Bonds coming due in a particular year as shown on Schedule A attached hereto and made a part hereof.

"Eligible Securities" means direct, full faith and credit, non-callable obligations of the United States of America.

"Escrow Account" means the account hereby created and entitled Escrow Account established and held by the Escrow Holder pursuant to this Agreement in which cash and investments will be held for payment of the principal and interest on the Refunded Bonds as they come due.

"Escrow Holder" means U.S. Bank National Association and its successors and assigns organized and existing under the laws of the United States of America, having its designated corporate trust office in Jacksonville, Florida, as escrow holder hereunder.

"Escrow Requirements" means, as of any date of calculation, the sum of an amount in cash and principal amount of Eligible Securities in the Escrow Account which together with the interest to become due on the Eligible Securities will be sufficient to pay the total Annual Debt Service on the Refunded Bonds in accordance with Schedule A.

"Issuer" means Leon County, Florida.

"Ordinance" means Ordinance 98-02 enacted by the Board of County Commissioners of the Issuer on March 31, 1998 as supplemented by Ordinance No. _____ enacted on June 23, 2015.

"Refunded Bonds" means the Issuer's outstanding \$54,695,000 Leon County, Florida Capital Improvement Revenue Bonds, Series 2005 maturing in the years [2015 through 2017] to be called for redemption on October 1, 2015.

"Total Debt Service for the Refunded Bonds" means, as of any date, the sum of the principal and interest, remaining unpaid with respect to the Refunded Bonds in accordance with Schedule A attached hereto.

SECTION 2. Deposit of Funds. The Issuer hereby deposits \$_____ with the Escrow Holder for deposit into the Escrow Account, in immediately available funds, which funds the Escrow Holder acknowledges receipt of, to be held in irrevocable escrow by the Escrow Holder separate and apart from other funds of the Escrow Holder and applied solely as provided in this Agreement. \$_____ of such funds are being derived from the Debt Service Fund of the Series 2005 Bonds, and \$_____ of such funds are being derived from proceeds of the Series 2015 Bond. The Issuer represents that the amount deposited, without taking into account all of the reinvestment instructions herein, (i) is at least equal to the Total Debt Service for the Refunded Bonds as of the date of such deposit, and (ii) is sufficient to pay principal maturity, redemption premium, if any, and interest on the Refunded Bonds as they become due and payable in accordance with Schedule A attached hereto.

SECTION 3. Use and Investment of Funds. The Escrow Holder acknowledges receipt of the sums described in Section 2 and agrees:

(a) to hold the funds and investments purchased pursuant to this Agreement in irrevocable escrow during the term of this Agreement for the sole benefit of the Holders of the Refunded Bonds;

(b) to immediately invest \$_____ of such funds derived from legally available funds of the Issuer in the Eligible Securities set forth on Schedule B attached hereto, to hold \$_____ of such funds as an initial cash balance in the Escrow Account and to hold such securities in accordance with the terms of this Agreement;

(c) in the event the securities described on Schedule B cannot be purchased, substitute securities may be purchased with the consent of the Issuer but only upon receipt of verification from an independent certified public accountant that the cash and securities deposited will not be less than the Escrow Requirement and only upon receipt of an opinion of Bryant Miller Olive P.A., that such securities constitute Eligible Securities for purposes of this Agreement;

(d) there will be no investment of funds except as set forth in this Section 3 and in Section 5 hereof.

SECTION 4. Payment of Refunded Bonds.

(a) Refunded Bonds. On the date and in the amount set forth on Schedule A, the Escrow Holder shall transfer to U.S. Bank National Association, successor to Wachovia Bank, National Association or its successors or assigns, the paying agent for the Refunded Bonds (the "Paying Agent"), in immediately available funds solely from amounts available in the Escrow Account, a sum sufficient to pay that portion of the Annual Debt Service for the Refunded Bonds coming due on such date, as shown on Schedule A.

(b) [Reserved]

(c) Surplus. After making the payments from the Escrow Account described in Subsection 4(a) above, the Escrow Holder shall retain in the Escrow Account any remaining cash in the Escrow Account in excess of the total Annual Debt Service for the Refunded Bonds until the termination of this Agreement, and shall then pay any remaining funds to the Issuer.

(d) Priority of Payments. The Holders of the Refunded Bonds shall have an express first priority security interest in the funds in the Escrow Account until such funds are used and applied as provided in this Agreement.

SECTION 5. Reinvestment. (a) Except as provided in Section 3 and in this Section, the Escrow Holder shall have no power or duty to invest any funds held under this Agreement or to sell, transfer or otherwise dispose of or make substitutions of the Eligible Securities held hereunder.

(b) At the written request of the Issuer and upon compliance with the conditions hereinafter stated, the Escrow Holder shall sell, transfer or otherwise dispose of any of the Eligible Securities acquired hereunder and shall substitute other Eligible Securities and reinvest any excess receipts in Eligible Securities. The Issuer will not request the Escrow Holder to exercise any of the powers described in the preceding sentence in any manner which will cause interest on the Refunded Bonds to be included in the gross income of the holders thereof for purposes of federal income taxation. Except as provided in Section 3 hereof, the transactions may be effected only if (i) an independent certified public accountant selected by the Issuer shall certify or opine in writing to the Issuer and the Escrow Holder that Eligible Securities, interest thereon, and cash remaining on hand after the transactions are completed will, assuming no reinvestment earnings, be not less than the Total Debt Service for the Refunded Bonds, and that reinvestment in such Eligible Securities will not postpone the anticipated transfer of moneys from the Escrow Account to the Paying Agent pursuant to Section 4(a) hereof, and (ii) the Escrow Holder shall receive an opinion from a nationally recognized bond counsel acceptable to the Issuer to the effect that the transactions, in and by themselves, will not cause interest on the Refunded Bonds to be included in the gross income of the holders thereof for purposes of federal income taxation and such substitution is in compliance with this Agreement. Subsection 4(c) above notwithstanding, cash in excess of the Total Debt Service for the Refunded Bonds caused by substitution of Eligible Securities shall, as soon as practical, be paid to the Issuer. Notwithstanding any provision of this Agreement to the contrary, no forward purchase agreement relating to the future reinvestment of cash held hereunder shall be executed unless the following condition is met: to the extent either Moody's Investors Service, Inc. and/or Fitch Ratings, Inc. have an outstanding rating on the Refunded Bonds, at least one of such rating agencies must give written confirmation that it will not lower or withdraw the rating as a result of the Issuer's execution of such forward purchase agreement. In the event of any inconsistency between the terms and conditions of such forward purchase agreement and this Agreement, the terms and conditions of this Agreement shall control.

SECTION 6. Redemption or Acceleration of Maturity. The Issuer shall not accelerate or defer the maturity or redemption of the Refunded Bonds so as to modify the debt service set forth on Schedule A attached hereto.

SECTION 7. Indemnity. To the extent permitted by law and without waiving sovereign immunity, the Issuer hereby assumes liability for, and hereby agrees to indemnify, protect, save and keep harmless, the Escrow Holder and its respective successors, assigns, agents and servants, from and against any and all liabilities, obligations, losses, damages, penalties, claims, actions, suits, costs, expenses and disbursements (including reasonable legal fees and disbursements) of whatsoever kind and nature which may be imposed on, incurred by, or asserted against at any time, the Escrow Holder (whether or not also indemnified against the same by the Issuer or any other person under any other agreement or instrument) which relates to or arises out of the execution and delivery of this Agreement, the establishment of the Escrow Account established hereunder, the acceptance of the funds and securities deposited therein, the purchase of the Eligible Securities, the retention of the Eligible Securities or the proceeds thereof

and any payment, transfer or other application of funds or securities by the Escrow Holder in accordance with the provisions of this Agreement; provided, however, that the Issuer shall not be required to indemnify the Escrow Holder against its own negligence or willful misconduct or that of a third party. In no event shall the Issuer be liable to any person by reason of the transactions contemplated hereby other than to the Escrow Holder as set forth in this Section. The indemnities contained in this Section shall survive the termination of this Agreement. The Escrow Holder shall not be liable for any deficiencies in the amounts necessary to pay the Total Debt Service for the Refunded Bonds. Furthermore, the Escrow Holder shall not be liable for the accuracy of the calculation as to the sufficiency of moneys and the principal amount of Eligible Securities and the earnings thereon to pay the Total Debt Service for the Refunded Bonds.

SECTION 8. Responsibilities of Escrow Holder. The Escrow Holder and its respective successors, assigns, agents and servants shall not be held to any personal liability whatsoever, in tort, contract, or otherwise, in connection with the execution and delivery of this Agreement, the establishment of the Escrow Account, the acceptance of the funds deposited therein, the purchase of the Eligible Securities, the retention of the Eligible Securities or the proceeds thereof or for any payment, transfer or other application of moneys or securities by the Escrow Holder in accordance with the provisions of this Agreement or by reason of any non-negligent or non-willful act, omission or error of the Escrow Holder made in good faith in the conduct of its duties. The Escrow Holder shall, however, be responsible for its negligent or willful failure to comply with its duties required hereunder, and its negligent or willful acts, omissions or errors hereunder (including full reimbursement to the Issuer of any rebate liability of the Issuer (including interest and penalties thereon) which derive from any failure to make future reinvestments pursuant to Section 3(c) hereof). The duties and obligations of the Escrow Holder may be determined by the express provisions of this Agreement. The Escrow Holder may consult with counsel, who may or may not be counsel to the Issuer, at the Issuer's expense, and in reliance upon the opinion of such counsel, shall have full and complete authorization and protection in respect of any action taken, suffered or omitted by it in good faith in accordance therewith. Whenever the Escrow Holder shall deem it necessary or desirable that a matter be proved or established prior to taking, suffering or omitting any action under this Agreement, such matter may be deemed to be conclusively established by a certificate signed by an authorized officer of the Issuer.

SECTION 9. Resignation of Escrow Holder. The Escrow Holder may resign and thereby become discharged from the duties and obligations hereby created, by notice in writing given to the Issuer, any rating agency then providing a rating on the Refunded Bonds, and the Paying Agent for the Refunded Bonds not less than sixty (60) days before such resignation shall take effect. Such resignation shall not take effect until the appointment of a new Escrow Holder hereunder.

SECTION 10. Removal of Escrow Holder.

(a) The Escrow Holder may be removed at any time by an instrument or concurrent instruments in writing, executed by the holders of not less than fifty-one percent (51%) in aggregate principal amount of the Refunded Bonds then outstanding, such instruments to be filed with the Issuer, and notice in writing given by such holders to the original purchaser or purchasers of the Bond and published by the Issuer once in a newspaper of general circulation in the territorial limits of the Issuer, and in a daily newspaper or financial journal of general circulation in the City of New York, New York, not less than sixty (60) days before such removal is to take effect as stated in said instrument or instruments. A photographic copy of any instrument filed with the Issuer under the provisions of this paragraph shall be delivered by the Issuer to the Escrow Holder.

(b) The Escrow Holder may also be removed at any time for any breach of trust or for acting or proceeding in violation of, or for failing to act or proceed in accordance with, any provisions of this Agreement with respect to the duties and obligations of the Escrow Holder by any court of competent jurisdiction upon the application of the Issuer or the holders of not less than five percent (5%) in aggregate principal amount of the Bond then outstanding, or the holders of not less than five percent (5%) in aggregate principal amount of the Refunded Bonds then outstanding.

(c) The Escrow Holder may not be removed until a successor Escrow Holder has been appointed in the manner set forth herein.

SECTION 11. Successor Escrow Holder.

(a) If, at any time hereafter, the Escrow Holder shall resign, be removed, be dissolved or otherwise become incapable of acting, or shall be taken over by any governmental official, agency, department or board, the position of Escrow Holder shall thereupon become vacant. If the position of Escrow Holder shall become vacant for any of the foregoing reasons or for any other reason, the Issuer shall immediately appoint an Escrow Holder to fill such vacancy and, upon such appointment, all assets held hereunder shall be transferred to such successor. The Issuer shall either (i) publish notice of any such appointment made by it once in each week for four (4) successive weeks in a newspaper of general circulation published in the territorial limits of the Issuer and in a daily newspaper or financial journal of general circulation in the City of New York, New York, or (ii) mail a notice of any such appointment made by it to the holders of the Refunded Bonds within thirty (30) days after such appointment.

(b) At any time within one year after such vacancy shall have occurred, the holders of a majority in principal amount of the Bond then outstanding or a majority in principal amount of the Refunded Bonds then outstanding, by an instrument or concurrent instruments in writing, executed by either group of such bondholders and filed with the governing body of the Issuer, may appoint a successor Escrow Holder, which shall supersede any Escrow Holder theretofore appointed by the Issuer. Photographic copies of each such instrument shall be delivered promptly by the Issuer, to the predecessor Escrow Holder and to the Escrow Holder

so appointed by the Bondholder. In the case of conflicting appointments made by the Bondholder under this paragraph, the first effective appointment made during the one year period shall govern.

(c) If no appointment of a successor Escrow Holder shall be made pursuant to the foregoing provisions of this Section, the holder of any Refunded Bonds then outstanding, or any retiring Escrow Holder, may apply to any court of competent jurisdiction to appoint a successor Escrow Holder. Such court may thereupon, after such notice, if any, as such court may deem proper and prescribe, appoint a successor Escrow Holder.

(d) Any corporation or association into which the Escrow Holder may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer its corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which it is a party, ipso facto, shall be and become successor Escrow Holder hereunder and vested with all the trust, powers, discretions, immunities, privileges and all other matters as was its predecessor, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any parties hereto, anything herein to the contrary notwithstanding, provided such successor shall have reported total capital and surplus in excess of \$500,000,000, provided that such successor Escrow Holder assumes in writing all the trust, duties and responsibilities of the Escrow Holder hereunder.

SECTION 12. Payment to Escrow Holder. The Escrow Holder hereby acknowledges that it has agreed to accept compensation under the Agreement in the sum of \$_____ payable at closing, for services to be performed by the Escrow Holder pursuant to this Agreement, plus out-of-pocket expenses (including attorney's fees) to be reimbursed at cost from legally available funds of the Issuer. The Escrow Holder shall have no lien or claim against funds in the Escrow Account for payment of obligations due it under this Section.

SECTION 13. Term. This Agreement shall commence upon its execution and delivery and shall terminate when the Refunded Bonds have been paid and discharged in accordance with the proceedings authorizing the Refunded Bonds.

SECTION 14. Severability. If any one or more of the covenants or agreements provided in this Agreement on the part of the Issuer or the Escrow Holder to be performed should be determined by a court of competent jurisdiction to be contrary to law, notice of such event shall be sent to Moody's Investors Service, Fitch Ratings Inc. and Standard & Poor's Rating Service, but such covenant or agreements herein contained shall be null and void and shall in no way affect the validity of the remaining provisions of this Agreement.

SECTION 15. Amendments to this Agreement. This Agreement is made for the benefit of the Issuer and the Holders from time to time of the Refunded Bonds and it shall not be repealed, revoked, altered or amended in whole or in part without the written consent of all

affected Holders, the Escrow Holder and the Issuer; provided, however, that the Issuer and the Escrow Holder may, without the consent of, or notice to, such Holders, enter into such agreements supplemental to this Agreement as shall not adversely affect the rights of such Holders and as shall not be inconsistent with the terms and provisions of this Agreement, for any one or more of the following purposes:

(a) to cure any ambiguity or formal defect or omission in this Agreement;

(b) to grant to, or confer upon, the Escrow Holder, for the benefit of the Holders of the Refunded Bonds any additional rights, remedies, powers or authority that may lawfully be granted to, or conferred upon, such Holders or the Escrow Holder; and

(c) to subject to this Agreement additional funds, securities or properties.

The Escrow Holder shall, at its option, be entitled to request at the Issuer's expense and rely exclusively upon an opinion of nationally recognized attorneys on the subject of municipal bonds acceptable to the Issuer with respect to compliance with this Section, including the extent, if any, to which any change, modification, addition or elimination affects the rights of the Holders of the Refunded Bonds or that any instrument executed hereunder complies with the conditions and provisions of this Section. Prior written notice of such amendments, together with proposed copies of such amendments, shall be provided to Moody's Investors Service, Fitch Ratings, Inc., and Standard & Poor's Ratings Services (but only to the extent such agencies have a rating outstanding on any of the Refunded Bonds).

SECTION 16. Counterparts. This Agreement may be executed in several counterparts, all or any of which shall be regarded for all purposes as one original and shall constitute and be but one and the same instrument.

SECTION 17. Governing Law. This Agreement shall be construed under the laws of the State of Florida.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers and their corporate seals to be hereunto affixed and attested as of the date first above written.

(SEAL)

LEON COUNTY, FLORIDA

By: _____

Chairman
Board of County Commissioners of
Leon County, Florida

ATTEST:

By: _____
Clerk, Board of County Commissioners of
Leon County, Florida

Approved as to form and
correctness:

County Attorney

ESCROW DEPOSIT AGREEMENT

U. S. BANK NATIONAL ASSOCIATION

By: _____

Name: Vicki Bellamy

Title: Assistant Vice President

ATTEST:

By: _____

Name:

Title:

SCHEDULE A

TOTAL DEBT SERVICE FOR REFUNDED BONDS

Maturity <u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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ANNUAL DEBT SERVICE DUE ON REFUNDED BONDS*

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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TOTAL	<u>\$</u>	<u>\$</u>	<u>\$</u>
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*To be paid to Paying Agent per Section 4 hereof.

SCHEDULE B

SCHEDULE OF ELIGIBLE SECURITIES

<u>Type of Security</u>	<u>Type of SLGS</u>	<u>Maturity Date</u>	<u>First Interest Payment Date</u>	<u>Par Amount</u>	<u>Rate</u>
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June 4, 2015

Memorandum

To: Alan Rosenzweig, Assistant County Administrator
Bob Inzer, Clerk of the Circuit Court
Herbert W.A. Thiele, County Attorney
Scott Ross, Budget Director
Betsy Coxen, Finance Director
Norma Parrish, Treasury Manager

From: David Moore, Managing Director
Jeremy Niedfeldt, Senior Managing Consultant
Natalie Newland, Analyst

Re: Leon County, Florida
Financial Advisor's Recommendation - \$13,692,000 Capital Improvement Refunding Revenue Bond, Series 2015 Loan

As Financial Advisor to Leon County, FL (the "County"), Public Financial Management, Inc. (PFM) has reviewed responses to the County's Request for Proposals (RFP) to provide a Non-Bank Qualified Term Loan to currently refund outstanding non-advance refundable Series 2005 Capital Improvement Revenue Refunding Bonds. The RFP was distributed to banking institutions on April 29, 2015. The County received eight (8) responses which met parameters set forth in the RFP, two (2) of which provided rate quotes below 0.90%. Of the most competitive two (2) loan options, one (1) proposal was submitted with indicative rates to be set at some point between the proposal submission date and closing, and one (1) proposal that offered a locked-in rate as stated in the proposal. Both options were allowed under the terms of the RFP. All eight (8) proposals offered fixed interest rates until maturity, subject to various rate adjustment provisions.

PFM reviewed the proposals and determined that Capital City submitted the lowest rate quote (0.83%). Capital City proposed a fixed rate quote, and this rate is locked until closing. The second lowest bid (0.86%) was submitted by Wells Fargo. The Wells Fargo proposal is an indicative rate quote and will adjust with movements in the LIBOR Swap Market (no formula was provided). Both proposals provide savings to the County in excess of \$550,000 present value (or 4.0% of refunded bonds not including 2015 par being defeased).

Along with the difference in interest rates, there are a few other differentiating considerations between the Capital City proposal and the Wells Fargo Proposal. See below these factors worth comparing:

- Proposed Interest Rates
 - Capital City = 0.83%
 - Wells Fargo = 0.86%
- Pre-payment Options
 - Capital City: Callable anytime at par
 - Wells Fargo: Callable anytime with a Make-Whole Call



- Legal Fees
 - Capital City = \$4,000
 - Wells Fargo = \$20,000
- Forward premium for option to extend closing to reduce negative arbitrage in escrow
 - Capital City = 0 bps closing on July 31, 2015
 - Wells Fargo = 5 bps closing on October 1, 2015

As a point of reference, the present value of one basis point (0.01%) on this loan is approximately \$2,875. Therefore, for each additional \$2,875 in cost, the associated rate is adjusted higher by 1 bp for comparison purposes. Conversely, for each additional 1 bp in lower yield, there is a \$2,875 benefit. In a situation like this, where all but one factor has a quantifiable value, it makes sense to use an “adjusted” rate to compare the two proposals.

Below is a summary of the appropriate adjustments:

Factor	Capital City	Wells Fargo
Interest Rate	0.83%	0.86%
Legal Fees	-	0.05%
Forward Pricing (net)	-	-0.02%
Adjusted Rate	0.83%	0.89%

Prepayment Benefit	Yes	No
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The Wells Fargo indicative rate on May 20, 2015 is 0.03% (3 bps) higher than Capital City, and the bid by Capital City offers a legal fee estimate \$15,000 (5 bps) lower. Estimated escrow costs on the refunded maturities is approximately \$19,000 (7 bps), so offering a forward option (at a cost of 5 bps) to eliminate negative arbitrage in the escrow has a net benefit of approximately 2 bps. The “adjusted” rate comparison of Wells Fargo (0.89%) to Capital City (0.83 %) shows that the County saves 6 basis points, or approximately **\$17,250** present value, by choosing Capital City as the fixed rate provider for this bank loan based on current rates. In addition to these quantifiable components, Capital City will hold the interest rate at 0.83% through a closing date of July 31, 2015 and offers the County ultimate pre-payment flexibility.

PFM recommends that County accept this competitive bid as proposed by Capital City and lock in the current fixed rate of 0.83%. Accepting the Capital City commitment effectively provides the County with the highest level of savings and the most favorable terms and conditions.

We have enclosed a complete bid summary for your review.

Please call Jeremy Niedfeldt at (407) 406-5759 if you have any questions.

Leon County, FL -- Tax-Exempt Capital Improvement Refunding Revenue Bonds, Series 2015
RFP Summary

	BAML	JP Morgan	Regions	Pinnacle	Wells Fargo	Capital City	Hancock Bank	US Bank
Proposal Requirements								
Contact Information	Joe Miller Vice President 100 West Garden Street, Pensacola, Florida 32501 (850) 934-5946 joe.miller@bankofamerica	John McAuley Executive Director 100 N. Tampa Street Tampa, Florida 33602 (813) 483-8253 john.t.mcauley@jpmorgan.com	Andy LaFear Vice President 10245 Centurion Parkway Jacksonville, Florida 32256 (904) 564-7981 andy.lafear@regions.com	Blair Swain Vice President 8377 E. Hartford Dr, Ste 115 Scottsdale, Arizona 85255 (480) 419-3634 BSwain@PPF-Inc.Com	Leslie Skipper Senior Vice President 1 Independent Drive, 8th Floor Jacksonville, Florida 32202 (904) 351-7484 leslie.skipper@wellsfargo.com	Ashley Leggett Assistant Vice President 304 East Tennessee Street, Tallahassee, Florida 32301 (850) 402-7954 leggett.ashley@cdbg.com	Steven Cole Vice President 113 Designer Circle, Dothan, Alabama 36303 (334) 792-8424 steve.cole@hancockbank.com	Geraldine Kerr Vice President 461 Fifth Avenue, New York, New York 10017 (917)256-2847 geraldine.kerr@usbank.com
Final Maturity	10/1/2017	10/1/2017	10/1/2017	10/1/2017	10/1/2017	10/1/2017	10/1/2017	10/1/2017
Tax Exempt Fixed Interest Rate	Indicative: 0.94%	(i) Indicative: 1.06% (ii) Indicative: 1.08%	Indicative: 0.96%	Fixed: 1.67%	(i) Indicative: 0.86% (ii) Indicative: 0.91% (forward Direct Purchase)	Fixed: 0.83%	Fixed: 1.15%	Fixed: 1.02%
Calculation	(70% of 2- year Swap Rate swap) + 36 bps	(i) 2-yr. Swap Rate + 20 bps (ii) 2-yr. Swap Rate + 22 bps	(65.1% of 2-yr Swap Rate)+ 40 bps	N/A	Fixed to LIBOR	N/A	N/A	N/A
Rate Locked to Closing, or Date to be set	Set 2 days prior to closing	Subject to change daily until lock agreement	N/A	Valid through July 7, 2015	(i) Valid through July 7, 2015 (ii) Valid through October 1, 2015	July 31, 2015	Locked if accepted in 15 days & Bond must close within 60 days	Locked until Closing
Prepayment Penalty	At anytime with 3 days prior written notice	(i) Make Whole Call (ii) Callable on 10/1/16	Callable without penalty	Not subject to prepayment prior to maturity	Make Whole Call	Callable without penalty	Make Whole Call	Make Whole Call
Legal/Other Fees	\$3,000	\$5,500	\$5,000	\$5,000	\$20,000	\$4,000	\$5,000	\$2,500
Other Conditions	(i) Gross up in event of taxability resulting from actions or inactions of the County equal to tax exempt rate multiplied by a taxable rate factor (1.54x) (ii) Default rate: maximum rate allowed (iii) Late payment fee of 4.0% if more than 15 days past due (iv) Proposal expires June 23, 2015	(i) Default rate: Base Rate + 4.00% (ii) Base Rate: Higher of (i) Prime rate and (ii) 2.50% + one month adjusted LIBOR (iii) Add Bonds Test 1.35x (iv) Provide CAFR within 180 days of FY end, annual operating information on the System within 180 days of FY end, and any additional information requested (v) Standard Gross-Up Language for Taxability and Corporate Tax Rate Change	(i) Comply with all regulations in regard to all timeframes for reporting of all budgetary, compliance and financial issues (ii) Provide audited financial statements within 210 days of FY end (iii) Provide annual budget within 30 days after its adoption (iv) Comply with same existing financial covenants (v) No material adverse effects (vi) Provide BC Opinion (vii) Standard Gross-Up Language for Taxability (viii) Default Rate: +6.00% (ix) Lender consents to EMMA submission	(i) Gross-Up Provision for Taxability (2.57%) (ii) Default rate: 5.00% (iii) Add Bonds Test 1.20x (iv) Provide CAFR within 210 days of FY end and any other financial information the Bank may reasonably request (v) Subject to final credit approval	(i) Standard Gross-Up Language	(i) Gross-Up Provision for Taxability (1.28%) (ii) Provide a copy of 8038G filing within 60 days of closing	(i) Add Bonds Test 1.35x (ii) Provide audited financial statements within 180 days of FY end, annual operating budgets, and other financial information the Bank may reasonably request (iii) Standard Gross-Up Language for Taxability (iv) No material adverse effects (v) Default rate: +6.00% (vi) Provide 10 days notice for no prepayment penalty	(i) Base Rate: Greater of (i) Prime Rate + 1.0, (ii) Federal Funds Rate + 1.5% or, (iii) 7.0% (ii) Default Rate: Base Rate + 4.0% (iii) Provide Bond Counsel and Issuer's Counsel Opinions (iv) Provide audited financial statements, any unaudited financial statements, and investment policy (v) No material adverse changes

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of County Commissioners of Leon County, Florida (the "County") will conduct a public hearing on Tuesday, June 23, 2015, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida, to consider adoption of an ordinance entitled to wit:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA AUTHORIZING THE ISSUANCE OF THE NOT TO EXCEED \$13,750,000 CAPITAL IMPROVEMENT REVENUE REFUNDING BOND, SERIES 2015 FOR THE PURPOSE OF REFUNDING CERTAIN OUTSTANDING DEBT OF THE ISSUER AS DESCRIBED HEREIN AND PAYING COSTS RELATED THERETO; PROVIDING THAT THE SERIES 2015 BOND SHALL BE LIMITED OBLIGATIONS OF THE ISSUER PAYABLE FROM PLEDGED REVENUES, AS PROVIDED HEREIN; PROVIDING FOR THE RIGHTS, SECURITIES AND REMEDIES FOR THE OWNERS OF THE SERIES 2015 BOND; AUTHORIZING THE PRIVATE NEGOTIATED SALE OF SUCH SERIES 2015 BOND TO THE PURCHASER, PURSUANT TO THE TERMS AND CONDITIONS DESCRIBED HEREIN; AUTHORIZING AND APPROVING THE EXECUTION AND DELIVERY OF AN ESCROW DEPOSIT AGREEMENT; AUTHORIZING OTHER REQUIRED ACTIONS; AND PROVIDING AN EFFECTIVE DATE.

All interested parties are invited to present their comments at the public hearing at the time and place set out above.

Anyone wishing to appeal the action of the Board with regard to this matter will need a record of the proceedings and should ensure that a verbatim record is made. Such record should include the testimony and evidence upon which the appeal is to be based, pursuant to Section 286.0105, Florida Statutes.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Jon Brown or Facilities Management, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301, by written request at least 48 hours prior to the proceeding. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service.

Copies of said ordinance may be inspected at the following locations during regular business hours:

Leon County Courthouse
301 S. Monroe St., 5th Floor Reception Desk
Tallahassee, FL 32301

and

Leon County Clerk's Office
315 S. Calhoun Street, Room 750
Tallahassee, Florida 32301


**Leon County
Board of County Commissioners**

Notes for Agenda Item #3

Leon County Board of County Commissioners

Cover Sheet for Agenda #3

June 23, 2015

To: Honorable Chairman and Members of the Board
From: Vincent S. Long, County Administrator 
Title: Approval of Minutes: May 12, 2015 Regular Meeting

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Betsy Coxen, Finance Director, Clerk of the Court & Comptroller
Lead Staff/ Project Team:	Rebecca Vause, Board Secretary

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

Option #1: Approve the minutes of the May 12, 2015 Regular Meeting.

Attachment:

1. May 12, 2015 Regular Meeting

**BOARD OF COUNTY COMMISSIONERS
LEON COUNTY, FLORIDA
REGULAR MEETING
May 12, 2015**

The Board of County Commissioners of Leon County, Florida, met in regular session at 3:00 p.m. with Chairman Mary Ann Lindley presiding. Present were Vice Chairman Bill Proctor, and Commissioners Nick Maddox, Kristin Dozier, John Dailey, Bryan Desloge, and Jane Sauls. Also present were County Administrator Vincent Long, County Attorney Herb Thiele, Finance Director Betsy Coxen and Board Secretary Rebecca Vause.

The Invocation was provided by Commissioner Nick Maddox, who then led the Pledge of Allegiance.

Awards and Presentations

- Commissioner Bryan Desloge presented a Proclamation recognizing May 2015 as *National Bike Month*. Casey McLaughlin accepted the Proclamation on behalf of cyclists of Leon County and thanked the Board for its support. He announced that Friday, May 15, is National Bike to Work Day.
- Chairman Lindley presented a Proclamation recognizing the 2015 Biennial Statewide Museums Conference Hosted by the Florida African American Heritage Preservation Network and the John G. Riley House and Museum. Ms. Marion McGee, Assistant Director of the John G. Riley House and Museum expressed thanks to the Board on behalf of the Museum Board and staff.
- Jim McShane, Executive Director, CareerSource Capital Region, presented a status report on the regional workforce efforts. The organization serves Gadsden, Leon and Wakulla Counties.

Consent:

Commissioner Dozier moved, duly seconded by Commissioner Maddox to approve the Consent Agenda, as presented. The motion carried 7-0.

1. Approval of Payment of Bills and Voucher Submitted for May 12, 2015, and Pre-Approval of Payment of Bills and Vouchers for the Period of May 13 through May 22, 2015

The Board approved Option 1: Approve the payment of bills and vouchers submitted for May 12, 2015, and Pre-Approval of Payment of Bills and Vouchers for the Period of May 23 through May 22, 2015.

2. Approval of the Budget Amendment Request to Realize the 2013 Small Cities Community Development Block Grant Funding for Housing Rehabilitation

The Board approved Option 1: Approve the Resolution and associated Budget Amendment Request to realize the 2013 Small Cities Community Development Block Grant funding in the amount of \$750,000 for housing rehabilitation.

3. Ratification of Board Actions Taken at the April 28, 2015 FY 15/16 Budget Policy Workshop

The Board approved Option 1: Ratify the Board actions taken at the April 28, 2015 FY 15/16 Budget Policy Workshop.

4. Adoption of Resolution Approving Lease Amendment with YMCA to Extend Term of Lease at Lake Jackson Town Center at Huntington

The Board approved Options 1 & 2: 1) Adopt the Resolution approving the Lease Amendment with the YMCA to extend the term for 120 days beyond the May 31, 2015 expiration, and 2) Accept the YMCA's request to provide the County with a proposed new Lease that presents a satisfactory solution to eliminate or significantly reduce the YMCA's rent arrearages within the 120-day extension period.

5. Approval of Natural Bridge Road Maintenance Map for Recording in the Public Records

The Board approved Option 1: Approve the Maintenance Map for a section of Natural Bridge Road for recording in the Public Records.

6. Approval of the Proposed Joint Project Agreement with the City of Tallahassee for the Water and Wastewater Infrastructure Relocation or Installation for Old Bainbridge Road and Pullen Road Intersection Improvements

The Board approved Option 1: Approve the proposed Joint Project Agreement with the City of Tallahassee for the Water and Wastewater Infrastructure Relocation or Installation for Old Bainbridge Road and Pullen Road Intersection Improvements, and authorize the County Administrator to execute.

7. Approval of a Budget Amendment Request Recognizing Funds from Blueprint 2000 for the Construction of the Magnolia Drive Multiuse Trail Project

The Board approved Option 1: Approve the Resolution and associated Budget Amendment Request Recognizing \$6,150,000 from Blueprint 2000 for the construction of the Magnolia Drive Multiuse Trail project.

8. Approval of Detailed Work Plan Budget for Florida Department of Agriculture and Consumer Services Arthropod/Mosquito Control State Aid

The Board approved Options 1 & 2: 1) Approve the Detailed Work Plan Budget for Florida Department of Agriculture and Consumer Services Arthropod/Mosquito Control State Aid, and authorize the Chairman to execute; and, authorize the County Administrator to execute an Agreement with Department of Agriculture and Consumer Services for receiving Arthropod/Mosquito Control State Aid, in a form approved by the County Attorney, and 2) Approve the Florida Department of Agriculture and Consumer Services Arthropod Control Budget Amendment, and the Resolution and associated Budget Amendment Request realizing an additional \$1,540 for the FY15 Mosquito Control grant.

9. Approval of the Second Amended Interlocal Agreement Between Leon County, Florida and Gulf Consortium Regarding Procurement Services

The Board approved Option 1: Approve the proposed Second Amended Interlocal Agreement between Leon County, Florida and Gulf Consortium, and authorize Chairman to execute same.

10. Approval of the CareerSource Capital Region Interlocal Agreement

The Board approved Option 1: Approve the CareerSource Capital Region Interlocal Agreement, and authorize the Chairman to execute, in a form to be approved by the County Attorney.

11. Acceptance of the FY 2014/15 Ongoing and Second Quarter Commissioner Discussion Items Status Report

The Board approved Option 1: Accept the FY 2014/15 Ongoing and Second Quarter Commissioner Discussion Items Status Report.

12. Acceptance of the Second Quarter FY 2014-2015 County Grant Program Leveraging Status Report

The Board approved Option 1: Accept the Second Quarter FY 2015-2015 County Grant Program Leveraging Status Report.

13. Acceptance of a Status Report on the Urban Agriculture Project

The Board approved Option 1: Accept the status report on the urban agriculture project.

14. Acceptance of Status Report on the Fords Arm Restoration Project

The Board approved Option 1: Accept the status report on the Fords Arm Restoration Project.

Citizens to be Heard on Non-Agendaed Items (3-minute limit per speaker; there will not be any discussion by the Commission)

- Lowell Collins, 1010 E. Paul Russell Road, representing Tallahassee Aquaponics and the Tallahassee Food Network Policy Group. He spoke and expressed support for Agenda Item #13: Acceptance of a Status Report on the Urban Agriculture Project, and appreciates the Board's support of this issue.
- Toby Davine, 436 W. 7th Avenue, representing the Tallahassee Food Network and I-Grow Youth Farms in Frenchtown and South City also spoke and expressed support for Agenda Item #13. He thanked the Board for working on these issues and relayed that they are working to extend urban agriculture throughout the community.
- Hannah Murphy, 759 Basin Street, representing Red Hills Small Farm Alliance and Ripe City Urban Farm extended thanks to the Board for putting the item on the agenda and moving forward with the policy items. She commented that Tallahassee holds untapped capacity for urban agriculture and suggested that it would contribute to the economic development of the community.

General Business

15. Consideration of Adding a Florida State University Representative to the Leon County Educational Facilities Authority

County Administrator Long introduced the item. He stated that the item responds to Board direction received at the Board's Retreat and provides the Board with several options for the Board's consideration.

Commissioner Proctor inquired if representatives from other universities should also be included on the Educational Facilities Authority (EFA). Chairman Lindley responded that the two properties overseen by the EFA are located on the FSU campus (Southgate and Heritage Grove). She acknowledged that FSU does currently have one representative on the EFA.

Commissioner Desloge suggested that the Board stipulate that the EFA have one member from either FSU or FAMU. County Administrator Long clarified that EFA by-laws reflect that one member be appointed from an institution of higher learning and that seat is currently held by the individual from FSU.

Commissioner Dozier questioned the need for the EFA since the Board does not have much control over their decisions. She requested a current update on the assets/debts of the EFA. She was inclined to maintain the current appointment guidelines which include the one appointment from higher education, but suggested that there be more of a focus toward FAMU than FSU.

Chairman Lindley stated that both Southgate and Heritage Grove have problems and until they are sold (or possibly refinanced) considerable oversight is needed. She indicated that she was willing to leave the appointment process as is.

Commissioner Dozier moved, duly seconded by Commissioner Desloge, approval of Option 1, as amended: Accept staff's report and take no further action, and direct staff to bring back a status report on the current assets/debts of the EFA and that more focus be given in the future to a representative from FAMU.

The motion, as amended, carried 7-0.

16. Consideration of an Emergency Funding Request for America's Second Harvest Food Bank of the Big Bend in the Amount of \$50,000

County Administrator Long introduced the item. He advised that a similar request was made to the City of Tallahassee. He mentioned that the request is associated with capital and therefore not prohibited by the CHSP funding ordinance. He announced that Dr. Jim Croteau, Interim CEO, was in attendance to answer any questions or provide additional information on the agency's development plan.

Commissioner Proctor commented that the report was very thorough, transparent and well written and he supported the emergency funding request. He voiced appreciation to Dr. Croteau for his commitment and willingness to serve in the interim director position. Commissioner Proctor pointed out that the organization's failure to meet the application deadline for 2015 CHSP funding (\$162,000) contributed to the current financial crisis and suggested that there should be some process by which the Board can "override" such an oversight and allow the entity to be considered for CHSP funding. He deemed that the technicality of a deadline should not be a basis for such a vital agency not to be funded.

Commissioner Proctor moved, duly seconded by Commissioner Desloge approval of Option 1: Approve the \$50,000 Budget Amendment Request to provide emergency funding in the form of a Grant Reimbursement Agreement for Capital Improvements, in a form approved by the County Attorney, to America's Second Harvest Food Bank of the Big Bend to assist with the capital costs associated with the relocation of the agencies warehouse, and authorize the County Administrator to execute.

Commissioner Desloge thanked Dr. Croteau for his work.

Commissioner Dailey stated that he was of a mind set to grant Second Harvest the money requested as this was an emergency situation. County Administrator Long advised that the motion is for a \$50,000 grant with no pay back.

Commissioner Dozier also thanked Dr. Croteau. She noted the steps being taken by Dr. Croteau and the Second Harvest Board to address concerns at the organization and expressed faith that the on-line system and new leadership will help alleviate this situation occurring in the future.

Chairman Lindley reaffirmed that while the wording in Option 1 was somewhat confusing, the Board's intent is for Second Harvest to receive a \$50,000 grant from the County with no reimbursement.

The motion carried 7-0.

Dr. Croteau expressed his appreciation for the Board's support. He discussed the relocation of Second Harvest and the possible economic development opportunities at the new site.

Commissioner Proctor established with Dr. Croteau that there is little opportunity for financial assistance from the state.

Commissioner Maddox stated that while the Board's action to assist Second Harvest was necessary, he had some concern about a precedence being set by allowing grants to be given out after the CHSP process has been missed. He agreed with Commissioner Proctor that a policy might need to be considered at some point which addresses in what instances the Board can intervene and waive the policy for consideration of funding when a requirement for CHSP funding is not met.

Chairman Lindley submitted that the CHSP process includes a very thorough assessment of each application and the organization requesting funding has some responsibility to ensure that CHSP processes are adhered to.

Commissioner Dozier opined that organizations seeking CHSP funding would find the new on-line application process beneficial and stated that she would like to allow time for the new system to play out prior to consideration of any changes.

17. Consideration of the STAGE Committee's Comprehensive Report and Recommendations on the Capital City Amphitheater Concert Series' First Year of Operations

County Administrator Long introduced the item. He mentioned that the report reflects the status of the amphitheater and the concert series. He stated that Lee Daniel, Tourism Development Director, would provide more detail on the report and acknowledged the attendance of Scott Carswell, contract promoter.

Mr. Daniel Lee presented a brief summary of the sections of the report and reviewed the recommendations of the STAGE Committee.

Speakers:

- Lincoln Clay, 1303 Brooms Street, spoke on behalf of the Myers Park Neighborhood Association President and as a member of the Cascades Park Working Group. Mr. Clay provided the following documents for the record:
 - A map of the Myers Park/Woodland Drives approximate sound impact areas (based on complaints received);
 - Two-hundred signed petitions indicating support of the Cascades Park Working Group recommendations, and
 - Written comments on the STAGE report.Mr. Clay stated that a cordial and constructive relationship has been developed with the City and County and expects this to continue. The neighborhood feels the park is wonderful and is pleased with the diversity of users and events. He indicated that the neighborhood is “pro-park” with the only issue being with the sound of ticketed events. He provided comments on three of the STAGE committee recommendation: A) Expansion of the STAGE Committee: While not opposed to expansion they are concerned that more entertainment interests being added to the committee could reduce the influence of the neighborhood; C) Utilize Market Driven Approach to Determine the Number of Concerns: Asked that the number not be increased until the noise intrusions into the neighborhood are addressed, and F) Venue Capital Improvements: Asked that any improvements be overseen by a qualified acoustic engineer.
- Rebecca Sager, 1017 Cherokee Drive, Woodland Drive representative on the STAGE Committee, opined that the STAGE Committee is working without having a clearly articulated goal for the amphitheater. She voiced concerns about the noise levels and the need to build consensus on the STAGE committee. A written copy of Ms. Sager’s comments, dated May 11, 2015, was submitted for the record.

Commissioner Dozier acknowledged the large number of Myers Park and Woodland Park residents in attendance. She believed the amphitheater has been a success and is being used by the community as was hoped by the Board. She expressed some concerns about diluting the neighborhood representative voice on the STAGE Committee and encouraged continued dialogue with the neighborhood associations and working group to monitor how any proposed changes would impact the neighborhood.

Commissioner Dozier offered the following motion with the noted caveats:

Commissioner Dozier moved, duly seconded by Commissioner Desloge, approval of Options 1 & 2, as amended: 1) Accept the STAGE Committee’s Report on the first year of operations at the Capital City Amphitheater Concert Series, and 2) Approve the STAGE Committee’s recommendations, with the revisions proposed by staff, for the Capital City Amphitheater Concert Series, and authorize the County Administrator to execute the changes to the Interlocal Agreement and Enabling Resolution in a form to be approved by the County Attorney. Amend Recommendation C regarding the number of concerts at the Amphitheater to 10 ticketed events per year and Amend Recommendation F to prioritize infrastructure improvements to mitigate sound and stage cover.

Commissioner Proctor established with Mr. Daniel that he did not anticipate there to be funds remaining (after improvements to the stage and sound mitigation) to make additional enhancements to the venue, i.e., covering reserved seating sections. He conveyed his hesitancy to modify the recommendation of the STAGE Committee recommendation regarding the number of ticketed events and preferred to respect what the citizens group recommended. Commissioner Proctor commented that, aside from the revenue issue, the venue has had a decided impact on the quality of life to the

community. He acknowledged the neighborhood residents' concerns regarding sound from the venue; however, noted that each area of the community has its own inconveniences.

Commissioner Dozier affirmed that her motion included improvements to the stage cover which could help with sound mitigation. She recalled that a portion of the \$508,000 (funds from the demolition of the Johns Building) were committed to green room space and asked if this was still contemplated. Mr. Daniel confirmed that while the recommendation on the cover reflected the most immediate need, discussions are ongoing regarding the addition of green room space.

Commissioner Dailey stated that he would support the motion, but the issue of sound mitigation should be addressed by the IA. He suggested that sound mitigation could be addressed with a different cover and creative measures should be taken to ensure that capital improvements going forward serve a dual purpose.

Chairman Lindley reiterated the need to work on sound mitigation and added that she supports having students represented on the STAGE Committee.

The motion carried 7-0.

18. Approval of Agreement Awarding Bid to M of Tallahassee, Inc. in the Amount of \$973,819 for the Construction of Beech Ridge Trail/Kinhega Drive Roundabout Intersection Improvement

County Administrator Long introduced the item.

Commissioner Maddox moved, duly seconded by Commissioner Desloge, approval of Options 1 & 2: 1) Approve the Agreement awarding bid to M of Tallahassee, Inc. in the amount of \$973,819 for the construction of Beech Ridge Trail/Kinhega Drive Roundabout Intersection Improvement, and authorize the County Administrator to execute, and 2) Approve the Resolution and associated Budget Amendment Request in the amount of \$452,559.

Commissioner Desloge confirmed with County Administrator Long that the construction would be completed prior to the start of school.

The motion carried 7-0.

ADD-ON ITEM

22. Approval to Partner with the Sheriff's Office and the City of Tallahassee in Engaging Gartner, Inc. in Performing a Risk Assessment of the Motorola PremierOne Computer Aided Dispatch (CAD), and Approval of the Associated Budget Amendment Request

County Administrator Long introduced the item. He stated that the \$140,000 cost would be shared equally between the County, City and Sheriff's Office and funds were available in the General Funds Contingency. He added that the analysis should be completed within eight weeks and would provide information regarding the risk, and the time and dollars associated with the consideration of a transition to an alternate CAD system. He noted that a decision has not been made at this time to make a change; however, the information to be gleaned from the analysis is appropriate.

Commissioner Dozier stated that she was happy to support the motion and looked forward to the report.

Commissioner Maddox moved, duly seconded by Commissioner Dozier, approval of Option 1: Approve the County partnering with the Sheriff's Office and the City of Tallahassee in engaging Gartner, Inc. in performing a risk assessment of the Computer Aided Dispatch (CAD), and approve the associated Budget Amendment Request. The motion carried 7-0.

SCHEDULED PUBLIC HEARINGS, 6:00 P.M.

Chairman Lindley reconvened the Board at 6:03 P.M. and conducted the following public hearings.

19. First of Two Public Hearings on Proposed Revisions to the Bradfordville Chapter 163 Development Agreement

County Administrator Long announced the public hearing and stated that there were no speakers on this item.

Commissioner Desloge moved, duly seconded by Commissioner Dailey, approval of Option 1: Conduct the first of two Public Hearings to consider proposed revisions to the Bradfordville Chapter 163 Development Agreement, and schedule the second and final Public hearing for June 9, 2015 at 6:00 p.m. The motion carried 6-0 (Commissioner Proctor out of Chambers).

20. First and Only Public Hearing on a Resolution Adopting the 2015 Tallahassee-Leon County Local Mitigation Strategy

County Administrator Long introduced the public hearing and stated that there were no speakers on this item.

Commissioner Maddox moved, duly seconded by Commissioner Dozier, approval of Option 1: Conduct the first and only public hearing and approve the Resolution adopting the 2015 Tallahassee-Leon County Local Mitigation Strategy. The motion carried 7-0.

21. First and Only Public Hearing to Consider the Adoption of a Proposed Ordinance Amending Chapter 18, Article V of the Leon County Code of Laws Entitled "Solid Waste"

County Attorney Thiele announced the public hearing.

County Attorney explained that this was the open burning issue and with the adoption of the proposed ordinance the County would turn regulatory authority and permitting over to the Forest Service for the unincorporated area.

Chairman Lindley confirmed there were no speakers on this item.

Commissioner Maddox moved, duly seconded by Commissioner Desloge approval of Option 1: Conduct the First and Only Public Hearing and adopt the proposed Ordinance Amending Chapter 18, Article V of the Leon County Code of Laws Entitled "Solid Waste".

Commissioner Proctor asked County Attorney Thiele what advantages would be gleaned by turning this function over to the Forestry Service. Mr. Thiele responded that it is a consistent statewide standard that is also being utilized by the City. He shared that currently there are approximately four to five violations a day as the County prohibits all burning. He added that this action would allow burning of vegetation with necessary setbacks and all permitting for large scale clearing would be done by the Forestry Service.

Commissioner Sauls stated that this action would be helpful when directing residents where to go to get appropriate permits and urged support for the motion.

The motion carried 7-0.

Citizens to be Heard on Non-Agendaed Items (3-minute limit per speaker; Commission may discuss issues that are brought forth by speakers.)

- Christopher Walsh, brought up the following issues before the Board:
 - Requested the County look at the lack of sidewalks along Tharpe Street especially from Ocala Road to Mission Road.
 - Commissioner Dailey confirmed that sidewalks would be constructed with the widening of Tharpe Street, which is one of the projected included in Blueprint 2020.
 - Urged support for individuals who take part in clinical trials.
 - Hoped that one day Tallahassee Memorial could be changed to an educational hospital, such as Shands.

Comments/Discussion Items

County Attorney Thiele:

- No items.

County Administrator Long:

- Reminded the Board that Operation Thank You would be held on Saturday, May 16th at the Korean War Memorial in Cascades Park.

Commissioner Discussion Items

Commissioner Sauls:

- No items.

Commissioner Desloge:

- Thanked the Board for their continued support of his NACo leadership role.
- Discussed the use of power lines as bike trails and suggested that utilization of these areas would open up more areas for the biking community.
 - *Commissioner Desloge moved, duly seconded by Commissioner Maddox, to direct staff to bring back an agenda item regarding the use of power line as bike trails and to formalize the relationship between the County and Talquin Electric and City of Tallahassee Utilities on use of the power lines. The motion carried 7-0.*

Commissioner Maddox:

- Congratulated and thanked Commissioner Sauls for her service to the County and the State.

Commissioner Dozier:

- Thanked staff for their efforts on another successful Honor Flight event.
- Announced that the County was well represented at the Relay for Life and thanked staff for participation in the event.
- Established with County Administrator Long that an update on Smokey Hollow would come from Blueprint.

Commissioner Dailey:

- *Commissioner Dailey moved, duly seconded by Commissioner Maddox, to present a Proclamation for the Pilot Club's 80th Anniversary at the May 26th meeting. The motion carried 7-0.*
- *Commissioner Dailey moved, duly seconded by Commissioner Maddox, to direct staff to bring a budget discussion item regarding the provision of broadband internet services to Domi Station.*
 - County Administrator Long stated that there is connectivity; the issue is the approximately \$1,800 monthly cost. He added that QTI dollars could be considered as a funding source and would be discussed in the budget item and analysis for the Budget Workshop.
 - The motion carried 7-0.

Vice-Chairman Proctor:

- Challenged fellow Commissioners to a restaurant cook-off to determine the district with the best cooks.
- *Commissioner Proctor moved, duly seconded by Commissioner Maddox, to present a Proclamation celebrating the 150th anniversary of the 13th Amendment at an outside event on May 20, 2015. The motion carried 7-0.*
- Distributed a proposal entitled "Bridging Leon County's Economic Divide" and discussed the need for the creation of a blue ribbon citizens group to investigate, analyze and make recommendations on how the community can expand economic hope and opportunity to more citizens. (A copy of Commissioner Proctor's proposal is attached.)
 - *Commissioner Proctor moved, duly seconded by Commissioner Maddox, to direct staff to bring back an agenda item regarding the establishment of a blue ribbon citizens group to investigate, analyze, and make recommendations on how Leon County could expand economic opportunity.*
 - Chairman Lindley stated that this is a very important issue and commented that there is work being done by various organizations throughout the community that should be integrated into the discussion.
 - Commissioner Dozier opined the entrepreneur resources are an essential part of creating jobs in the community and asked staff to be as creative as possible in the types of voices to be included.
 - The motion carried 7-0.

Chairman Lindley:

- No items.

Chairman Lindley recessed the Board for its dinner break and announced that it would reconvene at 6:00 to conduct the scheduled public hearings.

Receipt and File:

None.

Adjourn:

There being no further business to come before the Board, the meeting was adjourned at 6:12 p.m.

LEON COUNTY, FLORIDA

ATTEST:

BY: _____
Mary Ann Lindley, Chairman
Board of County Commissioners

BY: _____
Bob Inzer, Clerk of the Circuit Court
and Comptroller

DRAFT

**Leon County
Board of County Commissioners**


Notes for Agenda Item #4

Leon County Board of County Commissioners

Cover Sheet for Agenda #4

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Ratification of Commissioners' Appointments to the Code Enforcement Board

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/Project Team:	Christine Coble, Agenda Coordinator

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

- Option #1: Ratify Commissioner Dailey's reappointment of Curtis Whigham to the Code Enforcement Board for a term of three years.
- Option #2: Ratify Commissioner Desloge's reappointment of Betsy Henderson to the Code Enforcement Board for a term of three years.
- Option #3: Ratify Commissioner Dozier's reappointment of Michael Eurich to the Code Enforcement Board for a term of three years.
- Option #4: Ratify Commissioner Proctor's reappointment of Marcy Sanders to the Code Enforcement Board for a term of three years.

Report and Discussion

Background:

At its August 23, 2011 meeting, the Board approved the revised process for individual Commissioner appointments to Authorities, Boards, Committees, and Councils by having a Consent item prepared.

Analysis:

Code Enforcement Board

Purpose: Conducts hearings on cases involving violations of environmental, zoning, building and junk ordinances and enters orders to enforce County laws using approved procedures (Attachment #1).

Composition: There are seven members, with each Commissioner appointing one member. Members serve three-year terms, expiring August 31. The eligibility criteria is as follows:

<u>Category</u>	<u>Appointing Commissioner:</u>
Engineer	At-Large 1
Architect/Engineer	At-Large 2
Citizen	District 1
Subcontractor	District 2
General Contractor	District 3
Realtor	District 4
Business Person	District 5

Vacancies: The terms of Curtis Whigham, General Contractor (Commissioner Dailey); Betsy Henderson, Realtor (Commissioner Desloge); Michael Eurich, Business Person (Commissioner Dozier); and, Marcy Sanders, Citizen Representative (Commissioner Proctor) expire August 31, 2015. Each member is eligible for reappointment; each was contacted and expressed an interest in being re-appointed (Attachment #2).

Table 1. Code Enforcement Board

Term Expiration Category	Eligible for Reappointment	Recommended Action
General Contractor	Curtis Whigham	Commissioner Dailey makes reappointment.
Realtor	Betsy Henderson	Commissioner Desloge makes reappointment.
Business Person	Michael Eurich	Commissioner Dozier makes reappointment.
Citizen	Marcy Sanders	Commissioner Proctor makes reappointment.

Options:

1. Ratify Commissioner Dailey's reappointment of Curtis Whigham to the Code Enforcement Board for a term of three years.
2. Ratify Commissioner Desloge's reappointment of Betsy Henderson to the Code Enforcement Board for a term of three years.
3. Ratify Commissioner Dozier's reappointment of Michael Eurich to the Code Enforcement Board for a term of three years.
4. Ratify Commissioner Proctor's reappointment of Marcy Sanders to the Code Enforcement Board for a term of three years.
5. Board direction.

Recommendation:

Options #1 through #4.

Attachments:

1. Eligibility and Criteria – Code Enforcement Board
2. Email regarding CEB reappointments

Code Enforcement Board

Responsibility:

Conducts hearings on cases involving violations of environmental, zoning, building and junk ordinances and enters orders to enforce County laws using approved procedures.

Created By:

County Ordinance 88-42

Appointments:

7 members. Each commissioner appoints one member (see eligibility criteria).

Terms:

Three years, after initial staggered appointments. Terms expire August 31. Vacancies filled for remainder of unexpired term.

Eligibility Criteria:Category & Appointing Commissioner:

Engineer; At-Large 1

Architect/Engineer; At-Large 2

Citizen; District 1

Subcontractor; District 2

Gen. Contractor; District 3

Realtor; District 4

Business Person; District 5

Schedule:

3rd Thursday of each month, 1 pm; 2nd Floor Conference Room, Renaissance Building
435 Macomb Street

Contact Person/Staff:

Jessica Lowe, Code Enforcement Board Administrator

435 N. Macomb Street, 2nd Floor

Tallahassee, FL 32301

606-1300; Email: lowej@leoncountyfl.gov

Board Attorney

Harold Knowles

Knowles and Randolph

3065 Highland Oaks Terrace

Tallahassee, FL 32301

Email: HaroldK@knowlesandrandolph.com

Phone: 222-3768

Members:

<p>Johnson, Bonnie BKJ, Inc. Architecture & Construction</p> <p>RESIGNED</p>	<p>Begin Term: 8/23/2011 End Term: 8/31/2014 Type: three years</p>	<p>Original Date: 4/26/2011</p> <hr/> <p>Appointed by: Mary Ann Lindley Commissioner At- large I</p>	<p>Notes: Category: Architect/Engineer Email: bjohnson@bkj- archbuild.com</p>
<p>Henderson, Betsy Innovation Realty</p>	<p>Begin Term: 10/23/2012 End Term: 8/31/2015 Type: three years</p>	<p>Original Date: 9/16/2003</p> <hr/> <p>Appointed by: Bryan Desloge Commissioner District IV</p>	<p>Notes: Category: Realtor email: innovationrealty1@msn.com</p>
<p>Whigham, Curtis W.</p>	<p>Begin Term: 8/28/2012 End Term: 8/31/2015 Type: three years</p>	<p>Original Date: 2/27/2007</p> <hr/> <p>Appointed by: John Dailey, District III</p>	<p>Notes: Category: General Contractor Email: Curtis@morethanbuildings.com</p>
<p>Eurich, Michael A.</p>	<p>Begin Term: 8/27/2012 End Term: 8/31/2015 Type: three years</p>	<p>Original Date: 7/12/2011</p> <hr/> <p>Appointed by: Kristin Dozier Commissioner District V</p>	<p>Notes: Category: Business Person Email: maeurich@yahoo.com</p>
<p>Sanders, Marcia Muldrow</p>	<p>Begin Term: 8/28/2012 End Term: 8/31/2015 Type: three years</p>	<p>Original Date: 8/28/2012</p> <hr/> <p>Appointed by: Bill Proctor Commissioner District I</p>	<p>Notes: Category: Building Contractor Email: marcy@bluechipconstruction.info</p>

Green, Carmen	Begin Term: 7/08/2014 End Term: 8/31/2017 Type: three years	Original Date: 2/12/2009 <hr/> Appointed by: Nick Maddox Commissioner At- large II	Notes: Category: Engineer Email: carmen@magnoliaengineering.com
Sparkman, Travis	Begin Term: 7/8/2014 End Term: 8/31/2017 Type: three years	Original Date: 8/23/2011 <hr/> Appointed by: Jane G. Sauls Commissioner District II	Notes: Category: Email: travis.sparkman@yahoo.com

From: Emma Smith
To: Coble, Christine
CC: Snelling, Jo'Toria
Date: 5/28/15 2:17 PM
Subject: CEB Appointments due to expire 8/31/15

Hi Christine,

The listed Code Enforcement Board members have terms to expire on 8/31/15. Each member is eligible for reappointment; each was contacted and expressed an interest in being re-appointed.

Additionally, they are members in good standing and provide valuable input to the CEB.
Thanks.

Betsy Henderson (Commissioner Desloge)
Category: Realtor

Michael Eurich (Commissioner Dozier)
Category: Business Person

Curtis Whigham (Commissioner Dailey)
Category: General Contractor

Marcy Sanders (Commissioner Proctor)
Category: Citizen Representative

Thanks.

Emma D. Smith
Director of Permit and Code Services
Permit and Code Services Division
Leon County Development Support and Environmental Management
435 N. Macomb Street, 2nd Floor
Tallahassee, Florida 32301

**Leon County
Board of County Commissioners**

Notes for Agenda Item #5

Leon County Board of County Commissioners

Cover Sheet for Agenda #5

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator
Herbert W.A. Thiele, County Attorney

Title: Acceptance of a Status Report on Juvenile Detention Cost Sharing and Authorization to Resume Full Payments to the Department of Juvenile Justice and Release Funds Held in Abeyance

County Administrator Review and Approval:	Vincent S. Long, County Administrator
County Attorney Review and Approval:	Herbert W.A. Thiele, County Attorney
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Shington Lamy, Assistant to the County Administrator Andy Johnson, Special Projects Coordinator LaShawn D. Riggans, Assistant County Attorney

Fiscal Impact:

This item has been budgeted and adequate funding is available.

Staff Recommendation:

- Option #1: Direct staff to remit the past-due balance of \$332,802 to the Florida Department of Juvenile Justice for partial monthly payments made since September 2014.
- Option #2: Direct staff to discontinue making partial monthly payments to the Florida Department of Juvenile Justice and return to making payments in the full amount billed.
- Option #3: Direct staff to not join Volusia County in appealing the final order in *County of Volusia, et. al. v. Department of Juvenile Justice*.

Report and Discussion

Background:

In a memorandum dated June 12, 2014, the County Attorney's Office recommended that Leon County join in the matter of *County of Volusia, et. al. v. Department of Juvenile Justice*, challenging administrative rules proposed by the Florida Department of Juvenile Justice ("DJJ") related to a cost-sharing system between the State of Florida and its non-fiscally constrained counties for juvenile secure detention. In this challenge, petitioners argued that DJJ's proposed new rules enlarged, modified or contravened specific provisions of §985.686, Florida Statutes and that they were vague, arbitrary and capricious, resulting in an unwarranted increase in monthly billings for counties' share of juvenile secure detention costs beyond the amounts required by statute. Specifically, Florida Association of Counties (FAC) and the counties argued that DJJ's proposed rules were invalid in the following ways:

- By including new law violations of probation in the definition of pre-disposition secured detention of juveniles and thus making them a county cost responsibility. FAC believed that all probation violations, whether substantive or technical should be a state, not a county, responsibility and that the legislative scheme so directed;
- By the use of a new "two day rule," providing that detention days when the youth is on probation are the responsibility of the state unless the youth is charged with a new violation of law that has a referral date between zero and two days before the detention admission date. This rule captures circumstances when DJJ receives a referral date for a new criminal charge and assumes that if a juvenile is put in secure detention within two days of that referral date, that the detention is for that new charge, and thus a county responsibility;
- By the use of the General Appropriations Act in the calculation of the county's cost share instead of wholly using a calculation of the share split between the counties and the state based on actual prior use, as is required by the statutory scheme;
- By failing to seek input from the counties on the calculations that DJJ makes for the detention cost share, as required by the statutory scheme; and
- By failing to include a portion of certain statutory exclusions from the county's share, specifically preadjudicatory nonmedical education or therapeutic services.

Prior to the issuance of DJJ's proposed rules, Leon County was billed in the amount of \$49,653 monthly for its share of these costs. Under the new rules proposed by DJJ and the agency's attendant cost sharing calculations, Leon County's monthly bill rose \$33,280 to a total of \$82,933 each month. At the request of the Florida Association of Counties (FAC), 27 counties joined the challenge against DJJ's proposed rules. In concert with several other counties, on September 2, 2014, the Board authorized staff to make partial payments to DJJ in the amount of \$49,653 monthly – the amount billed prior to the issuance of DJJ's new administrative rule – until the resolution of the DJJ rule challenge.

Analysis:

On April 22, 2015, the Division of Administrative Hearings issued a final order in *County of Volusia, et. al. v. Department of Juvenile Justice*. This order resolves the dispute between Counties and DJJ over the costs sharing arrangement. During the current special session, the legislature is finalizing implementing bill language that would permanently establish a 57% (County)/43% (DJJ) split based on actual annual costs. This allocation is consistent with the current billing structure. In addition, the implementing bill language contains a provision that allows the Department of Revenue to withhold revenue sharing distributions to Counties that have not paid their full amount owed to DJJ for the current fiscal year. Staff will continue to work with FAC during future legislative sessions to resolve the FY08 through FY2014 overpayments made by the County to DJJ.

In summation, the presiding administrative law judge ruled that DJJ has reasonably interpreted that where a youth is on probation and is detained because the youth is charged with a new violation of law, the detention days are prior to the final court disposition on the new charge and are therefore the responsibility of the counties. However, in considering DJJ's "two-day rule," the judge ruled that because the administrative rule does not differentiate between detentions resulting from new law violations and those unrelated to new law violations, it would improperly pass on detention costs to the counties, and invalidated this portion of the rule.

In addition, the judge partially invalidated the rules on the following additional bases:

- The estimate process in the proposed rules overinflates the amounts required to be paid by the counties on a monthly basis by continuing to focus at least a portion of the estimate on the appropriation.
- The definition of actual costs fails to include an exclusion for "the costs of pre-adjudicatory nonmedical educational or therapeutic services."
- The proposed rules do not provide for input from the counties regarding the calculations that DJJ makes for the detention cost share estimate.

Since September 2014, Leon County has made partial monthly payments to DJJ. The total amount of funds held in abeyance pending the outcome of the administrative rule challenge is \$332,802. Based upon discussions held in the Florida Legislature this year, proposed bill language is expected to be adopted that would allow the Department of Revenue to withhold revenue sharing distributions from counties that owe past-due payment balances to DJJ. As a result, staff recommends that Leon County remit the full past-due balance to DJJ, and discontinue making partial monthly payments moving forward. Adequate funding is available in Leon County's FY 2014-15 budget to bring the past-due balance current, and to make full monthly payments moving forward.

Title: Acceptance of a Status Report on Juvenile Detention Cost Sharing and Authorization to Resume Full Payments to the Department of Juvenile Justice and Release Funds Held in Abeyance

June 23, 2015

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Volusia County has appealed the final order in *County of Volusia, et. al. v. Department of Juvenile Justice*. FAC is not appealing due to the unlikeliness that it will prevail. To date, no other county has joined the appeal. The County Attorney's office recommends that Leon County not appeal the final order.

Options:

1. Direct staff to remit the past-due balance of \$332,802 to the Florida Department of Juvenile Justice for partial monthly payments made since September 2014.
2. Direct staff to discontinue making partial monthly payments to the Florida Department of Juvenile Justice and return to making payments in the full amount billed.
3. Direct staff to not join Volusia County in appealing the final order in *County of Volusia, et. al. v. Department of Juvenile Justice*.
4. Do not direct staff to remit the past-due balance of \$332,802 to the Florida Department of Juvenile Justice for partial monthly payments made since September 2014, and do not direct staff to discontinue making partial monthly payments to the Florida Department of Juvenile Justice and return to making payments in the full amount billed.
5. Board direction.

Recommendation:

Options #1, #2, and #3.

Attachment:

1. Agenda Item from September 2, 2014 Board of County Commissioners Meeting

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Leon County
Board of County Commissioners
 Cover Sheet for Agenda #16

September 2, 2014

To:	Honorable Chairman and Members of the Board
From:	Vincent S. Long, County Administrator Herbert W.A. Thiele, County Attorney
Title:	Authorization to Make Partial Payments to the Department of Juvenile Justice for the Juvenile Detention Cost Share Project

County Administrator Review and Approval:	Vincent S. Long, County Administrator
County Attorney Review and Approval:	Herbert W.A. Thiele, County Attorney
Lead Staff/Project Team:	LaShawn Riggans, Assistant County Attorney

Fiscal Impact:

This item has been budgeted and adequate funding is available.

Staff Recommendation:

Option #1: Authorize partial payment of \$49,653 of the \$82,933 billed to Leon County for its portion of the Juvenile Detention Cost Share Project,

Report and Discussion

Background:

On Friday, June 6, 2014, the County Attorney's Office attended the public hearing held by the Department of Juvenile Justice ("Department") on the proposed new rules related to the billing and collection of the county cost share for juvenile pre-disposition secured detention. However, despite the written submissions of at least 22 counties and the Florida Association of Counties, and the direct participation of over 15 counties and the Florida Association of Counties at the public hearing, the Department has been unwilling to make certain changes that would bring the rules in line with the court's direction.

The Florida Association of Counties had asked that each of the 38 non-fiscally constrained counties join the petition challenging the proposed rules. Additionally, the Florida Association of Counties hired the law firm of Nabors, Giblin & Nickerson, P.A., as special counsel to represent the counties in the rule challenge and any subsequent appeals. In a memorandum dated June 12, 2014, the County Attorney's Office recommended that Leon County join the rule challenge and pay the requested sum to the Florida Association of Counties for said legal representation through any and all appeals.

On June 16, 2014, Leon County joined in the matter of County of Volusia, et. al. v. Department of Juvenile Justice, DOAH case numbers 14-2799RP, 14-2800RP and 14-2801RP (consolidated) due to the additional costs that Leon County would incur, which based upon the Department's calculations is an increase of approximately \$399,362 over the post-court ruling FY 13/14. Additionally, Leon County has challenged the Department's FY 2014-15 Secure Detention Cost Sharing Estimate, which Leon County believes incorrectly calculates Leon County's monthly invoices for pre-disposition days pursuant to Section 985.686, Florida Statutes, and requires us to pay more on a monthly basis for Leon County's detention cost share than what is statutorily required.

Analysis:

Prior to the Department's proposed rule, Leon County's portion of the Juvenile Detention Cost Share Project ("Cost Share") was in the amount of \$49,653 monthly. The County's July 2014 invoice, which has been remitted and all subsequent invoices are calculated by

Department's FY 2014-2015 Cost Sharing Estimate, in accordance with the proposed rule. These estimated calculations have caused the County's portion of Cost Share to allegedly increase by \$33,280 and to be billed \$82,933 each month.

Some of the counties have elected to withhold payment in its entirety to the Department until the litigation has been resolved; others have decided to pay under protest due to the Department having the authority to use the Department of Revenue as a collection agency and potentially take the funds from other revenue sharing sources; and, several have made the decision to continue to make payments but only pay the amount billed prior to the proposed rule. It is the recommendation of the County Attorney's Office and County Administration that the County continue to pay the \$49,653. The balance would be held in abeyance until the matter is resolved. If the matter is not resolved in favor of Leon County, all monies still owed to the Department will be remitted at that time.

Options:

1. Authorize partial payment of \$49,653 of the \$82,933 billed to Leon County for its portion of the Juvenile Detention Cost Share Project.
2. Do not authorize partial payment of \$49,653 of the \$82,933 billed to Leon County for its portion of the Juvenile Detention Cost Share Project.
3. Board direction.

Recommendation:

Option #1.

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**Leon County
Board of County Commissioners**


Notes for Agenda Item #6

Leon County Board of County Commissioners

Cover Sheet for Agenda #6

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of Payment of Bills and Vouchers Submitted for June 23, 2015 and Pre-Approval of Payment of Bills and Vouchers for the Period of June 24 – July 6, 2015

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/Project Team:	Scott Ross, Director, Office of Financial Stewardship

Fiscal Impact:

This item has a fiscal impact. All funds authorized for the issuance of these checks have been budgeted.

Staff Recommendation:

Option #1: Approve the payment of bills and vouchers submitted for June 23, 2015, and pre-approve the payment of bills and vouchers for the period of June 24 – July 6, 2015.

Title: Approval of Payment of Bills and Vouchers Submitted for
June 23, 2015 and Pre-Approval of Payment of Bills and Vouchers for the Period of
June 24 – July 6, 2015

June 23, 2015

Page 2

Report and Discussion

This agenda item requests Board approval of the payment of bills and vouchers submitted for approval June 23, 2015 and pre-approval of payment of bills and vouchers for the period of June 24 – July 6, 2015. The Office of Financial Stewardship/Management and Budget (OMB) reviews the bills and vouchers printout, submitted for approval during the June 23, 2015 meeting, the morning of Monday, June 22, 2015. If for any reason, any of these bills are not recommended for approval, OMB will notify the Board.

Due to the Board not holding a regular meeting the fourth Tuesday in June and the first Tuesday in July, it is advisable for the Board to pre-approve payment of the County's bills for June 24 – July 6, 2015, so that vendors and service providers will not experience hardship because of delays in payment. The OMB office will continue to review the printouts prior to payment and if for any reason questions payment, then payment will be withheld until an inquiry is made and satisfied, or until the next scheduled Board meeting. Copies of the bills/vouchers printout will be available in OMB for review.

Options:

1. Approve the payment of bills and vouchers submitted for June 23, 2015, and pre-approve the payment of bills and vouchers for the period of June 24 – July 6, 2015.
2. Do not approve the payment of bills and vouchers submitted for June 23, 2015, and do not pre-approve the payment of bills and vouchers for the period of June 24 – July 6, 2015.
3. Board direction.

Recommendation:

Option #1.

VSL/AR/SR/cc

**Leon County
Board of County Commissioners**


Notes for Agenda Item #7

Leon County Board of County Commissioners

Cover Sheet for Agenda #7

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of Sheriff's Request for Utilization of Law Enforcement Trust Fund Assets in the Amount of \$119,500

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director, Office of Financial Stewardship
Lead Staff/ Project Team:	Timothy Barden, Principle Budget & Management Analyst

Fiscal Impact:

This item has a fiscal impact of \$119,500. Adequate funding is available in the Law Enforcement Trust Fund. As of June 4, 2015, the fund has a balance of \$390,625.

Staff Recommendation:

Option #1: Approve the transfer of \$119,500 from the Law Enforcement Trust Fund to the Sheriff's Office General Operating budget for crime prevention and school resource deputy programs.

Report and Discussion

Background:

Florida Statute provides for disposition of liens and forfeited property as follows:

- (1) The proceeds from the sale of forfeited property shall be disbursed in the following priority. Payment of the balance due on any lien preserved by the court in the forfeiture proceedings

- (2) If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the Board of County Commissioners or the governing body of the municipality. Such proceeds and interest earned shall be used for school resource officers, crime prevention, safe neighborhoods, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

The Statute gives the Sheriff's office the discretion to determine which program(s) will receive the designated proceeds. The funds may be expended upon request by the Sheriff to the Board of County Commissioners, accompanied by a written certification that the request complies with the provisions of the Statute.

Analysis:

Sheriff Mike Wood has requested a draw of \$119,500 from the Law Enforcement Trust Fund for crime prevention and school resource officer programs (Attachment #1). Examples of these programs listed in the attachment are the Citizens Academy, Crime Watch, Spirit and Youth Prevention programs such as McGruff the Crime Dog and D.A.R.E.

The Sheriff has certified that the Law Enforcement Trust Fund assets requested would be utilized in accordance with the requirements of Florida Statute as follows:

Crime Prevention Programs	\$108,000
School Resource Deputy Programs	<u>\$11,500</u>
Total Forfeiture Request	\$119,500

As of June 4, 2015, a balance of \$390,625 is available in the Law Enforcement Trust Fund. The funds will be disbursed directly from the trust fund.

Title: Approval of Sheriff's Request for Utilization of Law Enforcement Trust Fund Assets in the Amount of \$119,500

June 23, 2015

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Options:

1. Approve the transfer of \$119,500 from the Law Enforcement Trust Fund to the Sheriff's Office General Operating budget for crime prevention and school resource deputy programs.
2. Do not approve the transfer of \$119,500 from the Law Enforcement Trust Fund to the Sheriff's Office General Operating budget for crime prevention and school resource deputy programs.
3. Board direction.

Recommendation:

Option #1.

Attachment:

1. Law Enforcement Trust Fund letter from the Sheriff



Sheriff Mike Wood

LEON COUNTY SHERIFF'S OFFICE

May 22, 2015

Honorable Mary Ann Lindley
Chairman, Board of County Commissioners
Leon County Courthouse
301 South Monroe Street
Tallahassee, FL 32301

Dear Chairman Lindley,

The Leon County Sheriff's Office is requesting a draw from the *Law Enforcement Trust Fund* in the amount of \$119,500.

These funds will be utilized to help support the Leon County Sheriff's Office's Crime Prevention and School Resource Deputy programs.

I hereby certify that this expenditure complies with Section 932.7055 F.S. Please contact me if you have any questions regarding this request.

Sincerely,

A handwritten signature in black ink, appearing to read "M Wood", with a long horizontal flourish extending to the right.


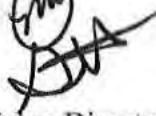
Mike Wood
Sheriff

Enclosures



Leon County Sheriff's Office

Inter-Office Memorandum

Date: May 22, 2015
To: Sheriff Mike Wood 
From: Gene Griffin, CAO 
Administrative Division Director
Subject: *2015 Forfeiture Fund Request*

The following request for forfeiture funds is in accordance with F.S. 932.7055(5)(a), for crime prevention and school resource deputy programs.

Crime Prevention Programs:

Citizens Academy (two classes)	\$ 4,000
Youth Sports Sponsorships	6,500
Crime Watch Signs	2,500
Spirit	60,000
Crime/Drug Prevention Sponsorships/PSA's	<u>35,000</u>
	<u>\$ 108,000</u>

School Resource Deputy Programs:

Youth Prevention Programs (DARE, GREAT, McGruff, etc.)	\$ 2,500.00
Youth Promotional Items (Printed Materials, Novelties, etc.)	4,000.00
Explorer Post	<u>5,000.00</u>
	<u>\$ 11,500.00</u>

**Leon County
Board of County Commissioners**


Notes for Agenda Item #8

Leon County Board of County Commissioners

Cover Sheet for Agenda #8

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Acceptance of Court Funds in the Amount of \$130,145 to Support Implementation of the Judicial Case Management System, aiSmartBench

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director, Office of Financial Stewardship of the Office of Management and Budget
Lead Staff/ Project Team:	Pat Curtis, Director of the Office of Information and Technology Grant Slayden, Trial Court Administrator, Second Judicial Circuit Isaac Shuler, Court Technology Officer, Second Judicial Circuit

Fiscal Impact:

This item has a fiscal impact to the County. The remaining funding to implement the Judicial Case Management System is currently provided in the Capital Improvement Budget.

Staff Recommendation:

- Option #1: Accept \$130,145 in Court funds to support implementation of the judicial case management system, aiSmartBench.
- Option #2: Approve the Resolution and associated Budget Amendment Request (Attachment #1).

Report and Discussion

Background:

At the Board's meeting on January 29, 2013, the Board approved a cost sharing agreement between the Second Judicial Circuit of Florida and Leon County for a Circuit-wide integrated computer system for judicial case management through the purchase of aiSmartBench (Attachment #2). The infrastructure and hardware environment to support the aiSmartBench system is handled by Leon County's Management Information Services (MIS).

Analysis:

The implementation of the Circuit-wide integrated judicial case management system, aiSmartBench, has been in progress throughout the 2nd Judicial Circuit. MIS has been supporting the hardware, infrastructure, and backup services for the system. Currently, Franklin, Jefferson, Wakulla, and Liberty counties are in production. Leon County is in the testing/validation phase of its deployment. Gadsden County is in the planning phase. As each county has been added, together with the Leon County court load, resource needs for more storage, software licenses, and an enhanced backup solution have been identified as necessities in providing for an effective, efficient, and viable operation of the aiSmartBench system for the Circuit.

In April 2015, the Trial Court Budget Commission allocated \$100,000 to the 2nd Judicial Circuit for the completion of the initial implementation of aiSmartBench (Attachment #3). The Trial Court Administrator informed MIS that additional amounts of \$23,700 and \$6,445 have been identified from their State technology funds that can be used for e-Courts (Attachments #4 and #5). These funds must be expended by the State's year-end date of June 30, 2015. The funding will cover the following items:

▪ \$51,865	Storage drives, maintenance and installation
▪ \$23,459	Backup system expansion, installation and support
▪ \$31,121	Database licenses
▪ \$16,211	Software assurance for Database licenses
▪ \$ 5,957	Enhanced Support Plan for 24 x 7 service for the backup system
▪ <u>\$ 1,532</u>	<u>Backup tape supplies</u>
\$130,145	Total

Therefore, a Resolution and associated Budget Amendment Request is required to realize the \$130,145 in support of the e-Courts capital project.

Options:

1. Accept \$130,145 in Court funds to support implementation of the Judicial Case Management System, aiSmartBench
2. Approve the Resolution and associated Budget Amendment Request.
3. Do not accept \$130,145 in Court funds to support implementation of the Judicial Case Management System, aiSmartBench.
4. Board direction.

Recommendation:

Options #1 and #2.

Attachments:

1. Resolution and associated Budget Amendment Request
2. January 29, 2013 Agenda Item
3. April 8, 2015 Letter to Chief Judge Francis
4. May 21, 2015 E-Mail from Court Administration Tina Ruffin
5. June 2, 2015 E-Mail from Trial Court Administrator Grant Slayden

RESOLUTION NO.

WHEREAS, the Board of County Commissioners of Leon County, Florida, approved a budget for fiscal year 2014/2015; and,

WHEREAS, the Board of County Commissioners, pursuant to Chapter 129, Florida Statutes, desires to amend the budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Leon County, Florida, hereby amends the budget as reflected on the Departmental Budget Amendment Request Form attached hereto and incorporated herein by reference.

Adopted this 23rd day of June, 2015.

LEON COUNTY, FLORIDA

BY: _____
Mary Ann Lindley, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court and Comptroller
Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorney's Office

BY: _____
Herbert W. A. Thiele, Esq.
County Attorney

FISCAL YEAR 2014/2015 BUDGET AMENDMENT REQUEST

No: BAB15021
Date: 6/5/2015

Agenda Item No: _____
Agenda Item Date: 6/23/2015

County Administrator

Deputy County Administrator

Vincent S. Long

Alan Rosenzweig

Request Detail:

Revenues

Account Information					Current Budget	Change	Adjusted Budget
<i>Fund</i>	<i>Org</i>	<i>Acct</i>	<i>Prog</i>	<i>Title</i>			
305	076063	334812	000	OSCA Mentis aiSmartbench	-	130,145	130,145
Subtotal:						130,145	-

Expenditures

Account Information					Current Budget	Change	Adjusted Budget
<i>Fund</i>	<i>Org</i>	<i>Acct</i>	<i>Prog</i>	<i>Title</i>			
305	076063	56400	513	E-Filing System for Court Documents Equipment and Machinery	146,219	130,145	276,364
Subtotal:						130,145	-

Purpose of Request:

This amendment budgets \$130,145 in funding from Court Administration, received from the Trial Court Budget Commission, to complete the implementation of the circuit-wide integrated Judicial case management system, aiSmartBench, for the 2nd Judicial Circuit. Staff has identified, as more counties in the circuit are added to the system, more storage, software licenses and an enhanced backup solution is necessary for an optimum system.

Group/Program Director

Senior Analyst

Scott Ross, Director, Office of Financial Stewardship

Approved By:

Resolution

Motion

Administrator

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**Leon County
Board of County Commissioners
Cover Sheet for Agenda #12**

January 29, 2013

To:	Honorable Chairman and Members of the Board
From:	Vincent S. Long, County Administrator
Title:	Approval of Cost Sharing Agreement Between the Second Judicial Circuit of Florida and Leon County for a Circuit-wide Integrated Computer System

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/Division Review and Approval:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/Project Team:	Grant Slayden, Trial Court Administrator, Second Judicial Circuit Isaac Shuler, Court Technology Officer, Second Judicial Circuit Pat Curtis, MIS Director

Fiscal Impact:

The cost of Circuit-wide Integrated Computer System, aiSmartBench, is \$283,263. This cost will be distributed amongst each of the six counties in the circuit on a pro-rata basis using case

filings. The cost to Leon County for the first year would be \$201,683 and is budgeted through the CIPs for E-Filing System for Court Documents and Court Technology. Subsequent year maintenance fees for Leon County of \$26,780 for FY 2014 and FY 2015, and \$31,506 for FY 2016 will be covered in the planned allocations for Court Technology in the future budgets.

Staff Recommendation:

Option #1: Approve the Cost Sharing Agreement between the Second Judicial Circuit of Florida and Leon County for a Circuit-wide Integrated Computer System (Attachment #1).

Report and Discussion

Background:

In 2009, the Florida Legislature mandated electronic filing of court documents and established deadlines for compliance. The electronic filing requirement first went into effect for the Supreme Court of Florida and district courts of appeal on October 1, 2012. The deadline for civil, probate, small claims, and family law courts is April 1, 2013. The deadline for criminal, traffic, and juvenile courts, is October 1, 2013. Electronic filing grants the Clerk of Court the opportunity to go paperless, saving resources, funds, staff time, and increasing efficiency. However, for the Clerk of Court to go paperless requires that the Court have some means to retrieve, view, edit, and send these electronic documents back to the Clerk of Court.

Although the Florida Legislature mandated electronic filing, it provided no funding leaving the clerks to bear most of the financial responsibility of developing and running the electronic portal through which the documents are filed. Under section 29.008, Florida Statutes, it is the responsibility of counties to fund the cost of all court-related communications services, which includes computer software for integrated computer systems. Since there is no electronic integrated computer system to pick up where the portal leaves off, Clerks of Court are forced to print out all the documents that are filed through the portal so they can be used in court. Previously these documents had been filed with the clerks' offices already in paper form. Funding this system allows the Court to ultimately transition to a substantially paperless environment, thereby saving time, money, staff, and increasing efficiency.

The Second Judicial Circuit intends to enter into a software license, services, and maintenance agreement with Mentis Technology Solutions, LLC which would allow the Second Judicial Circuit to fully implement a circuit-wide multi-county multi-interface integrated computer system that would be consistent and compatible with all six clerks' case maintenance systems. This sole source purchase is authorized under Florida State Courts System Purchasing Directives.

This agenda item proposes that Leon County sign a "Cost Sharing Agreement between Second Judicial Circuit of Florida and each Participating County within the Second Judicial Circuit" to implement this program, protect Leon County's interests, and utilizes existing funds budgeted for this purpose for FY 2012-13. This Cost Sharing Agreement was prepared by the Leon County Attorney's Office, specifically to create a framework to protect all parties' interests. Under the terms of this proposal, Leon County will implement aiSmartBench first of the six counties, and serve as fiscal agent for the project. Subsequently, each county will reimburse Leon County for their pro-rata cost of funds expended upon being invoiced. Invoicing and

payment by each county will occur when implementation is complete in each county. The Office of Court Administration will be responsible for coordinating invoicing activities with Mentis Technology Solutions, LLC. If Leon County signs the Cost Sharing Agreement, it is anticipated that the implementation will begin in Leon County first and be completed during Fiscal Year 2012-13, most likely in June-July 2013. The other five counties in the Second Judicial Circuit will follow thereafter.

Analysis:

A circuit-wide integrated computer system would ease the financial burden on each of the Clerks' offices in the Second Judicial Circuit by allowing the court system to be nearly paperless. Additionally, a circuit-wide system would allow continuity across the entire court system in the circuit, making it possible to instantly retrieve court documents from any location in the circuit. It is the intent of the Second Judicial Circuit to implement an integrated case management computer system. Over the past year, staff researched, and the judiciary tested, several available software products. Of all the software tested, the judiciary was most agreeable to aiSmartBench, a product of Mentis Technology Solutions, LLC, located at 8005 S. Chester Street, Suite 400, Centennial, Colorado. The Mentis product, aiSmartBench, is currently being used in Santa Rosa and Manatee Counties in Florida, and has proven to be a quality product that functions as intended.

The integrated case management computer system aiSmartBench is the only software that has obtained [provisional] Court Application Processing System (CAPS) certification required by the Florida Courts Technology Commission, and therefore the only software that is authorized for purchase. As outlined in Section 2.1, "Certification Required," Functional Requirements Document for Court Application Processing System, May 2012, any system meeting the definition of CAPS must be certified at some level before being deployed, renewed, or substantially modified. In order to proceed with the implementation of an integrated case management computer system, the Second Judicial Circuit must choose from the only available product that has received CAPS certification.

Accordingly, as per Section 3.6, "Exceptions to Bidding", Florida State Courts System Purchasing Directives, the Second Judicial Circuit is not required to receive competitive quotes or bids for an integrated case management computer system because there is only a sole source available for purchase. As outlined in Section 3.5, "Sole Source/Exceptional Purchase," Florida State Courts System Purchasing Directives, all sole source or exceptional purchases of \$35,000 or more require proper justification and the Chief Judge's approval. Chief Judge Charles A. Francis granted approval for sole source selection by the Second Judicial Circuit on January 4, 2013 (Attachment #2).

The cost of aiSmartBench is \$283,263. This cost will be distributed amongst each of the six counties in the circuit on a pro-rata basis using case filings. The pro-rata basis is:

71.2%	Leon County
11.7%	Gadsden County
7.9%	Wakulla County
4.3%	Franklin County
3.3%	Jefferson County
1.6%	Liberty County

The cost to Leon County for the first year would be \$201,683, broken down in the following

manner:

License Fees	\$157,530
Services Fees	\$13,101
Estimated Travel Expenses (for Mentis programmers)	\$4,272
Year 1 Maintenance Fees	\$26,780

Management of the database will be handled by Court Administration staff; specifically the Chief Technology Officer – at no cost to the six counties in the circuit. The infrastructure and hardware environment will be handled by MIS. Expenses for hardware and infrastructure are estimated at \$35,000 and will be covered under the existing Court Technology CIP.

Maintenance fees are due annually to Mentis in order to have the most up-to-date aiSmartBench software that is compliant with the Florida Courts Technology Commission (FCTC) Court Application Processing System (CAPS) performance standards. These maintenance fees are considerably lower than the initial license fee, as is industry custom, and are capped to keep the vendor from substantially raising costs in future years. Maintenance fees will be distributed amongst each of the six counties in the circuit on a prorated basis using case filings. Leon County's portion of the maintenance fees will be:

Year 1 (included in the first year figure above)	\$26,780
Year 2 (FY 2013-14)	\$26,780
Year 3 (FY 2014-15)	\$26,780
Year 4 (FY 2015-16)	\$31,506

After the fourth year of maintenance (FY 2016-2017), Mentis reserves the right to increase the software maintenance fees on an annual basis, not to exceed 5% per year, upon 30 days written notice.

Options:

1. Approve the Cost Sharing Agreement between the Second Judicial Circuit of Florida and Leon County for a circuit-wide integrated computer system.
2. Do not approve the Cost Sharing Agreement between the Second Judicial Circuit of Florida and Leon County for a circuit-wide integrated computer system.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. [Cost Sharing Agreement Between Second Judicial Circuit of Florida and Each Participating County within the Second Judicial Circuit.](#)
2. [Certification of Sole Source Procurement for Mentis aiSmartBench](#)

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Print



April 8, 2015

The Honorable Charles A. Francis
Chief Judge
Second Judicial Circuit
301 South Monroe Street
Tallahassee, Florida 32301

Dear Chief Judge Francis:

At the March 31, 2015, Trial Court Budget Commission meeting, the commission approved to reallocate available foreclosure technology funding that was unobligated through June 30, 2015, as identified by the circuits, to ensure all foreclosure technology funding is utilized in an effort to enhance the technology in the trial courts.

As part of the reallocation, the Second Judicial Circuit received \$100,000 to complete the initial implementation of the Court Application Processing System (CAPS) and the budget transfer was completed.

If you have any questions or require any additional information, please contact Dorothy Wilson, Chief of Budget Services, at wilsond@flcourts.org or (850)488-3735.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Mahon".

Mark Mahon

MM:ssb

cc: Grant Slayden
Patricia (PK) Jameson
Eric Maclure
Dorothy Wilson

Members

*The Honorable Mark Mahon
Chair*

*The Honorable Robert Roundtree, Jr.
Vice-Chair*

Catherine Brunson, Circuit Judge

Ronald Ficarrota, Circuit Judge

Frederick Lauten, Circuit Judge

J. Thomas McGrady, Circuit Judge

Wayne Miller, County Judge

Debra Nelson, Circuit Judge

Gregory Parker, Circuit Judge

Elijah Smiley, Circuit Judge

Bertila Soto, Circuit Judge

John Stargel, Circuit Judge

Margaret Steinbeck, Circuit Judge

Patricia Thomas, Circuit Judge

Tom Genung, Court Administrator

Sandra Lonergan, Court Administrator

Kathleen Pugh, Court Administrator

Grant Slayden, Court Administrator

Walt Smith, Court Administrator

Mark Weinberg, Court Administrator

Robin Wright, Court Administrator

Ex-Officio Members

*The Honorable Jeffrey Colbath
Florida Conf. of Circuit Court Judges*

*The Honorable Robert Hilliard
Florida Conf. of County Court Judges*

*The Honorable Diana Moreland
Commission on Trial Court Performance
and Accountability*

*The Honorable Susan Schaeffer
Chair Emeritus*

Supreme Court Liaison

Justice James E.C. Perry

*Florida State Courts System
500 South Duval Street
Tallahassee, FL 32399-1900
www.flcourts.org*

Pat Curtis - Fwd: RE: Confirmation requested - reimbursing Leon County with MF\$

From: Tina Ruffin
To: Curtis, Pat
Date: 5/21/2015 4:25 PM
Subject: Fwd: RE: Confirmation requested - reimbursing Leon County with MF\$
CC: Shuler, Isaac

Pat,

I have received confirmation from the OSCA in writing (see below). You may proceed with ordering the equipment and the state will reimburse Leon County with the mortgage foreclosure monies. We have enough budget to cover the entire \$106,000+. Thanks so much for your patience.

Tina Ruffin

Court Administration
2nd Judicial Circuit
Leon County Courthouse, Suite 225
301 South Monroe St.
Tallahassee, FL 32301
ph: 850.577.4427

>>> Afua DeWindt <dewindta@fcourts.org> 5/21/2015 2:01 PM >>>

Tina, you are correct with the below.

Thanks,

Afua DeWindt

OSCA - Finance & Accounting Services
(850) 488-3730
dewindta@fcourts.org

From: Tina Ruffin [mailto:RuffinT@leoncountyfl.gov]
Sent: Wednesday, May 20, 2015 5:15 PM
To: Afua DeWindt
Cc: Donna Brewer; Elizabeth Garber; Jackie Knight; Alan Neubauer; Isaac Shuler
Subject: Confirmation requested - reimbursing Leon County with MF\$

Afua,

I am just following up with an email of my understanding of our phone call this morning. With Leon County's best interest in mind, I am requesting affirmation of the following.

Until now, Leon County (the largest county of the six counties that make up the 2nd circuit) has loaned the 2nd circuit servers and storage space required to facilitate the aiSmartBench judicial viewer software program. The aiSmartBench software is the 2nd circuit's solution to the paperless court mandate. Leon County generously loaned us the servers and space until we were able to determine what our needs would be and if the project was going to be successful. That was over 2 years ago - today we are moving forward successfully and know our server requirements.

Leon County MIS has contacted their own vendors - most of which helped build the original servers - and has received quotes as to the parts needed to create and enhance the current servers for the 2nd circuit to run the aiSmartBench software and store all the pertinent data, files, etc, that go along with running such software. Leon County has asked permission to order the parts needed to meet the 2nd circuit's requirements; these parts will be installed within their existing servers. Since these requirements will be specifically used for the aiSmartBench judicial viewer software, we want to reimburse Leon County for these parts using our allocated mortgage foreclosure money. The cost of these requirements will be just over \$106,000.

We prefer that Leon County MIS order the parts, pay up front, and then receive reimbursement from the state for the following reasons:

1. Leon County already has established contracts with all the appropriate vendors; the state does not.
2. Leon County MIS understands what their system needs to accomplish the goals; Isaac Shuler, the CTO for the 2nd circuit, does not.
3. Since the parts will be installed on their existing servers, if any problems occur, Leon County MIS can readily contact the vendors themselves and have any warranty information in their name. If the state purchases the parts, the warranty information would have to be in the name of the state, and correcting any problems that may develop would be a very convoluted process.

Afua, in order to accomplish reimbursing Leon County using our allocated mortgage foreclosure money, you explained to me this morning that we would need to supply you with the following:

- 1. Copies of quotes and any other agreements showing what the cost will be for each part/component**
- 2. Leon County proof of payment of the vendor invoices associated with each quote/agreement**
- 3. An invoice from Leon County to the 2nd Judicial Circuit, Florida Court System for the total cost of the parts/components**
- 4. Approval of the parts/components from OSCA ISS**

Please confirm that my understanding is correct and that OSCA will authorize reimbursement to Leon County for the above. Thanks so much.

Tina Ruffin
Court Administration
2nd Judicial Circuit
Leon County Courthouse, Suite 225
301 South Monroe St.
Tallahassee, FL 32301
ph: 850.577.4427

Pat Curtis - Additional Technology Funds may be Available

From: Grant Slayden
To: Pat Curtis
Date: 5/29/2015 11:17 AM
Subject: Additional Technology Funds may be Available
CC: Isaac Shuler; Paula Watkins; Tina Ruffin

Pat:

We may end up with an additional \$23,700 in state technology funds to be applied to our Mentis aiSmartBench project. Is there anything else you can buy that is related to this project, or perhaps you can add on some important item to the back-up server at \$106,445? As noted before, all funds would have to be spent by 30 June 2015 and related to the Mentis aiSmartBench project.

Thanks,
Grant

Trial Court Administrator
2d Judicial Circuit of Florida
Leon County Courthouse, Rm. 225
301 South Monroe Street
Tallahassee, Florida 32301-1861
Office: 850.577.4420

**Leon County
Board of County Commissioners**


Notes for Agenda Item #9

Leon County Board of County Commissioners

Cover Sheet for Agenda #9

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of Revision to the Emergency Medical Services Pay Plan

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Ken Morris, Assistant County Administrator Candice Wilson, Director, Human Resources Chief Tom Quillin, Office of Public Safety
Lead Staff/ Project Team:	Amy Cox, Human Resources Manager Chad Abrams, Deputy Chief, EMS Division

Fiscal Impact:

This item has been budgeted and adequate funding is available. The Board directed staff to include \$38,040 in the FY 2015 Budget to support the Tactical Medical Program.

Staff Recommendation:

Option #1: Approve a revision to the Emergency Medical Services Pay Plan modifying the Special Services Pay to include Tactical Medical Program paramedics and any situation where EMS staff is scheduled on-call for reasons approved by the County Administrator.

Report and Discussion

Background:

During the FY 2015 budget process, the Board approved \$38,040 of funding for Emergency Medical Services (EMS) support of the Leon County Sheriff's Office (LCSO) Special Weapons and Tactics Team (SWAT). At the June 24, 2014 meeting, staff provided the Board with a status report on the creation of a SWAT medic program and at the October 28, 2014 meeting, the Board, approved an Agreement with the LCSO, which formalized the Tactical Medical Program (TMP).

The TMP provides specialized pre-hospital emergency medical support to the SWAT during tactical operations. Case studies of major violent incidents that have occurred throughout the country have highlighted the need for specially trained medical personnel that are capable of treating patients in areas that are not completely secure, known as the incident warm or hot zones. Prior to the implementation of the TMP, EMS personnel waited for law enforcement to completely secure the scene before making entry and providing life-saving care. This extended the time from injury to medical treatment and results in higher mortality rates.

TMP paramedics are trained in tactical medicine and emergency evacuation procedures that are used in conjunction with the LCSO SWAT members. This allows medically trained personnel to access injured individuals located in the warm and hot zones of incidents and begin providing life-saving treatment. Each TMP paramedic completes basic SWAT operator training and the Tactical Combat Casualty Care course. The TMP team currently has six trained and equipped paramedics that can be deployed with the LCSO SWAT.

Analysis:

The TMP went operational on May 27, 2015 and is fully deployable to respond with LCSO SWAT. In order to ensure that a TMP paramedic is available to respond on a 24-hour per day, seven day a week basis, it is necessary to have a TMP paramedic on-call at all times. The EMS Pay Plan currently includes a Special Services Pay of \$15 per 12-hour block of time for designated on-call availability for off-duty personnel, which is intended for out-of-town transport coverage. Staff is recommending revising the Special Services Pay of \$15 per any designated 12-hour block of time to include TMP paramedics and any situation where EMS staff is scheduled on-call for reasons approved by the County Administrator.

The funding including in the FY2015 budget for the TMP is adequate to cover the costs associated with this modification. Approval of this modification will be retroactive to May 27, 2015.

Options:

1. Approve a revision to the Emergency Medical Services Pay Plan modifying the Special Services Pay to include Tactical Medical Program paramedics and any situation where EMS staff is scheduled on-call for reasons approved by the County Administrator.
2. Do not approve a revision to the Emergency Medical Services Pay Plan modifying the Special Services Pay to include Tactical Medical Program paramedics and any situation where EMS staff is scheduled on-call for reasons approved by the County Administrator.
3. Board direction.

Recommendation:

Option #1.

**Leon County
Board of County Commissioners**


Notes for Agenda Item #10

Leon County Board of County Commissioners

Cover Sheet for Agenda #10

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Adoption of Proposed New Policy, "Security Within the Leon County Courthouse and County Courthouse Annex"

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Kathy Burke, P.E., Director, Public Works Tom Brantley, P.E., Director, Division of Facilities Management
Lead Staff/ Project Team:	Shelley Cason, Operations Manager, Facilities Management

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

Option #1: Adopt the proposed new Policy, "Security Within the Leon County Courthouse and County Courthouse Annex" (Attachment #1).

Report and Discussion

Background:

Enhanced security measures within the Leon County Courthouse were established soon after the events of September 11, 2001. These enhanced measures were coordinated, in particular, with the Leon County Sheriff's Office and Court Administration. Subsequently, enhanced security measures were funded and established at the County Courthouse Annex (previously referred to as the Traffic Court Building). However, Board policy has not been updated to reflect these enhanced measures. Therefore, to bring Board policy up to date with prior Board direction and current security measures, this agenda item seeks adoption of a proposed new Policy, "Security Within the Leon County Courthouse and County Courthouse Annex," to supersede and replace the existing Board Policy No. 93-7, "Security within the County Courthouse."

Analysis:

If approved, the proposed new Policy will govern security management of the Courthouse and County Courthouse Annex, consistent with prior Board direction and current security measures. The policy provides that security of the Courthouse would be administered by Leon County in coordination with the Leon County Sheriff's Office. The Policy provides for public access points in the facility, securing of these access points, and how access is granted. The Sheriff's Office and Courthouse Security Office have reviewed and concur with the recommended policy.

Options:

1. Adopt the proposed new Policy, "Security Within the Leon County Courthouse and County Courthouse Annex" (Attachment #1).
2. Do not adopt the proposed new policy, "Security Within the Leon County Courthouse and County Courthouse Annex."
3. Board direction.

Recommendation:

Option #1.

Attachment:

1. Proposed Policy, "Security Within the Leon County Courthouse and County Courthouse Annex"

6.07

Board of County Commissioners Leon County, Florida

Policy No. 15-

Title: Security Within the Leon County Courthouse and Courthouse Annex

Date Adopted: June 23, 2015

Effective Date: June 23, 2015

Reference: N/A

Policy Superseded: Policy No. 93-7, "Security within the County Courthouse," adopted January 1, 1993

It shall be the Policy of the Board of County Commissioners of Leon County, Florida, that Policy No.93-7 "Security within the County Courthouse" adopted January 1, 1993, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

POLICY

1) Purpose and Scope

- a) The purpose of this Policy is to establish policy for the management of security operations and incident reporting at Courthouse Facilities.
- b) Security at Courthouse Facilities shall be administered in accordance with the policy provisions set forth herein and procedures to be developed by the County Administrator and maintained by the Division of Facilities Management.

2) Definitions. The following words and phrases, when used in this Policy, shall have the following meaning, except in those instances where the context clearly indicates a different meaning:

- a) *Access Devices* shall mean security access card or fob, and necessary keys to Courthouse Facilities.
- b) *County* shall mean either, as the context used indicates, Leon County, Florida, a charter county and political subdivision of the State of Florida or Leon County, Florida as a geographic locational reference.
- c) *County Courthouse* shall mean the courthouse facility located at 301 South Monroe Street, Tallahassee, Leon County, Florida (Parcel ID 2136250901415), and any parts associated therewith including, but not limited to, the parking spaces.
- d) *County Courthouse Annex* shall mean the Courthouse facility located at 1920 Thomasville Road, Tallahassee, Leon County, Florida (Parcel ID 1119206180000), and any parts associated therewith; including, but not limited to, the parking spaces.
- e) *Courthouse Facilities* shall mean the County Courthouse and the County Courthouse Annex collectively.

Security within the Leon County Courthouse, Government Annex, and Other Leon County Facilities 6.07
Policy No. 15-

- f) *Facilities Management* shall mean the County's Division of Facilities Management.
 - g) *Incident* shall mean any happening which has or may result in damage or harm to a person or property within the Courthouse Facility.
 - h) *Normal Business Hours* shall mean standard hours of operation when agencies of the State of Florida, Court Administration, Clerk of the Courts, or the Board of County Commissioners have offices located within Courthouse Facilities open and available to provide services to the public. Normal Business Hours does not include periods of time outside of standard hours of operation, or when office events occur that are not open to the public, or periods of time when Tenant's employees or contractors are working before or after their offices are open to the public.
 - i) *Personnel* shall mean an employee of a Tenant of the Courthouse Facility.
 - j) *Procedures* shall mean the uniform and clear written procedures approved by the County Administrator for the management, operation, and maintenance of Security in compliance with this policy and with any and all federal, state, and local laws, regulations, and rules.
 - k) *Public Entry Points* shall mean areas through which the public may enter the County Courthouse or the County Courthouse Annex.
 - l) *Security* shall mean life and safety measures provided through Leon County Sheriff Office's bailiffs, a private security contractor, electronic access devices, security screening devices, fire suppression and fire alarm system devices, and other security measures.
 - m) *Tenant* shall mean any entity with office space, allocated by Leon County, within the County Courthouse and/or the County Courthouse Annex.
- 3) Security at Courthouse Facilities. Security at Courthouse Facilities shall be administered by Leon County in coordination with the Leon County Sheriff's Office.
- 4) Public Entry Hours and Public Entry Points
- a) Public Entry Points shall be identified by Leon County in coordination with the Leon County Sheriff's Office. The public may only gain access to Courthouse Facilities through Public Entry Points, unless accompanied by an authorized employee of a Tenant.
 - b) Security screening shall be provided by Leon County at Public Entry Points during Normal Business Hours, ideally through the Leon County Sheriff's Office.
 - c) Tenants shall contact Facilities Management, no less than two business days in advance, to arrange for security screening at Public Entry Points outside of Normal Business Hours. Said Tenant shall be responsible for paying the cost for the required security.
 - d) Public Entry Points shall be identified and posted.

5) Security Access

- a) Tenants shall notify Facilities Management in writing which of Tenant's Personnel and interns are permitted access to Tenant's space within Courthouse Facilities.
 - b) Facilities Management shall issue appropriate Security Devices to authorized Personnel and interns, at no cost for their initial issuance. Personnel and interns are responsible for the cost to replace issued Security Devices within three years of issuance. Facilities Management shall pay the cost to replace Security Devices, if required, after three years of issuance.
 - c) Tenant shall be responsible for collecting Security Devices in the event such Personnel and interns transfer or terminates employment or internship, and for immediately providing written notice to Facilities Management to terminate access.
 - d) No locks or swipes shall be changed without prior authorization from Facilities Management.
 - e) Every effort shall be made to keep Security measures reasonable enough to permit Personnel access to Courthouse Facilities when they must work before or after Normal Business Hours.
- 6) Incident Reporting. Personnel who observe an Incident shall notify Facilities Management, through a telephone call or e-mail, ideally within 30 minutes of the Incident. If requested, Personnel shall complete and submit a written report to Facilities Management. Facilities Management shall notify Risk Management of reported Incidents, as appropriate.

Adopted June 23, 2015

**Leon County
Board of County Commissioners**


Notes for Agenda Item #11

Leon County Board of County Commissioners

Cover Sheet for Agenda #11

June 23, 2015

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of Perpetual Utility Easements to Talquin Electric Cooperative, Inc.
Across County-owned Property

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Kathy Burke, P.E, Acting Director, Public Works
Lead Staff/ Project Team:	Leigh Davis, Director of Parks and Recreation Tom Brantley, P.E., Director, Facilities Management Graham Stewart, Real Estate Manager John Ward, Construction Manager

Fiscal Impact:

This item has no fiscal impact.

Staff Recommendation:

Option #1: Approve the conveyance of Perpetual Utility Easements to Talquin Electric Cooperative, Inc. (Attachment #1), and authorize the Chairman to execute.

Report and Discussion

Background:

Funds were approved in the FY2015 budget to install a lighting system for the new ball field under construction at the Fred George County Park. The utility easements are necessary to support the lighting system.

Analysis:

The proposed Utility Easements are located in Section 8, Township 1 North, Range 1 West on a portion of the new Fred George County Park. Talquin Electric Cooperative, Inc. will install and maintain an electric transformer to provide electrical service for the ball field. The Utility Easements and transformer will be located on park property (Attachment #2).

In order to have adequate power for the new lighting system, Talquin needs to install new equipment to supply power that will run the new lighting system. Talquin does not currently have access across County property to run the equipment necessary to install the power supply. The proposed Perpetual Utility Easements will grant access to Talquin to perform the work and install the necessary equipment for the system.

The installation and maintenance of a transformer requires the Utility Easements be conveyed by Leon County in favor of Talquin. Because the Utility Easements are being conveyed by the County, as a customer of Talquin for providing utility service only to the County, this conveyance is not subject to the County's Real Estate Policy No. 03-01. The County Attorney's Office has reviewed the document presented for form and legal sufficiency.

Options:

1. Approve the conveyance of Perpetual Utility Easements to Talquin Electric Cooperative, Inc. (Attachment #1), and authorize the Chairman to execute.
2. Do not approve the conveyance of Perpetual Utility Easements to Talquin Electric Cooperative, Inc. and do not authorize the Chairman to execute.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. Talquin Electrical Utility Easements with Exhibit A
2. Location Map

THIS INSTRUMENT PREPARED BY
or under the supervision of:
Herbert W.A. Thiele, Esq., County Attorney
Leon County Attorney's Office
301 South Monroe Street, Suite 202
Tallahassee, Florida 32301

**TALQUIN ELECTRIC COOPERATIVE INC.
UTILITY EASEMENT**

KNOW ALL MEN BY THESE PRESENT, that the undersigned, **LEON COUNTY, FLORIDA, a charter county and political subdivision of State of Florida**, whose address is 301 S. Monroe St., Tallahassee, FL 32301, (hereinafter referred to as "Grantor"), for good and valuable consideration, the receipt whereof is hereby acknowledged, do hereby grant and convey unto **Talquin Electric Cooperative, Inc.**, a not-for-profit corporation under Florida law, whose mailing address is **P.O. Box 1679, Quincy, Florida 32353**, (hereinafter referred to as "Grantee") and to its successors or assigns, non-exclusive perpetual easements for the purpose of construction, installation, operation, repair and maintenance as needed for an electrical transformer, utility lines, and equipment, on, under, and across the following described property, lying in Leon County, Florida, to wit:

See Exhibit "A"
Attached hereto and made a part hereof

It is understood and the parties agree that these are non-exclusive easements with the Grantor retaining the rights to the easements for said purposes, and that the transformer, utility lines, systems, and/or equipment of Grantee, installed or located, or to be installed or located over, under, or across the land described in **Exhibit "A"** shall at all times be and remain the absolute property of Grantee, its successors, and assigns, and subject to its complete dominion and control, and that Grantee will restore the ground to its prior condition after installation of, removal, of, or any maintenance work on, said utilities an/or equipment. Grantee, its successors or assigns, agrees to indemnify and hold harmless Grantor from all claims, liabilities, damages or suits resulting from Grantee's use of the easement hereinabove described.

Grantor covenants and agrees not to erect any structures or improvements over, under, or across the land described in **Exhibit "A"** that would interfere with Grantee's use as prescribed herein.

IN WITNESS WHEREOF, the undersigned have set their hands and seals this _____ day of _____, 2015.

LEON COUNTY, FLORIDA

By: _____
Mary Ann Lindley, Chairman
Board of County Commissioners

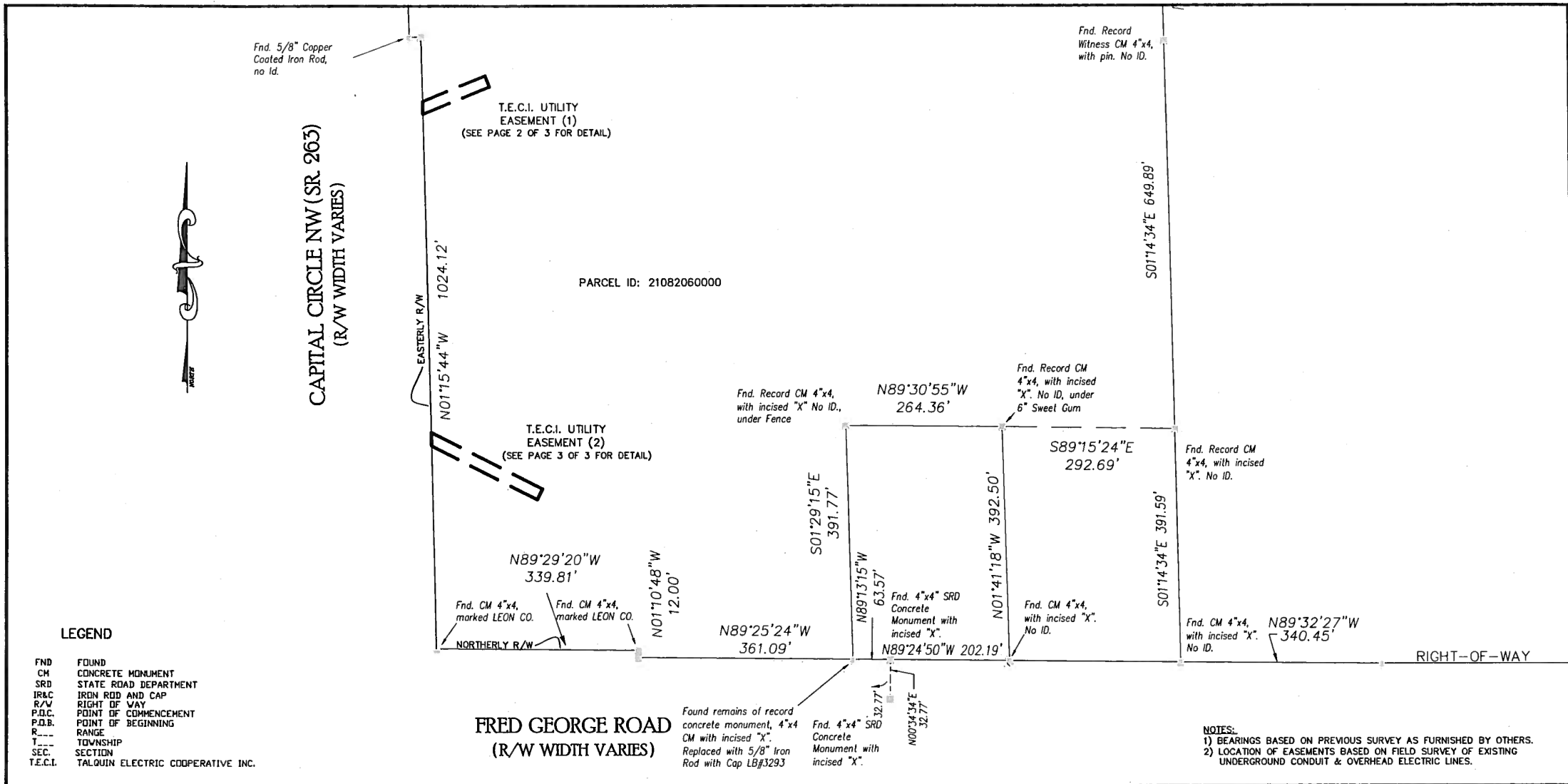
ATTEST:
Bob Inzer, Clerk of the Circuit Court
and Comptroller, Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorney's Office

BY: _____
Herbert W.A. Thiele, Esq.
County Attorney

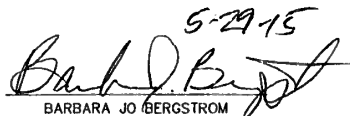
Exhibit "A"



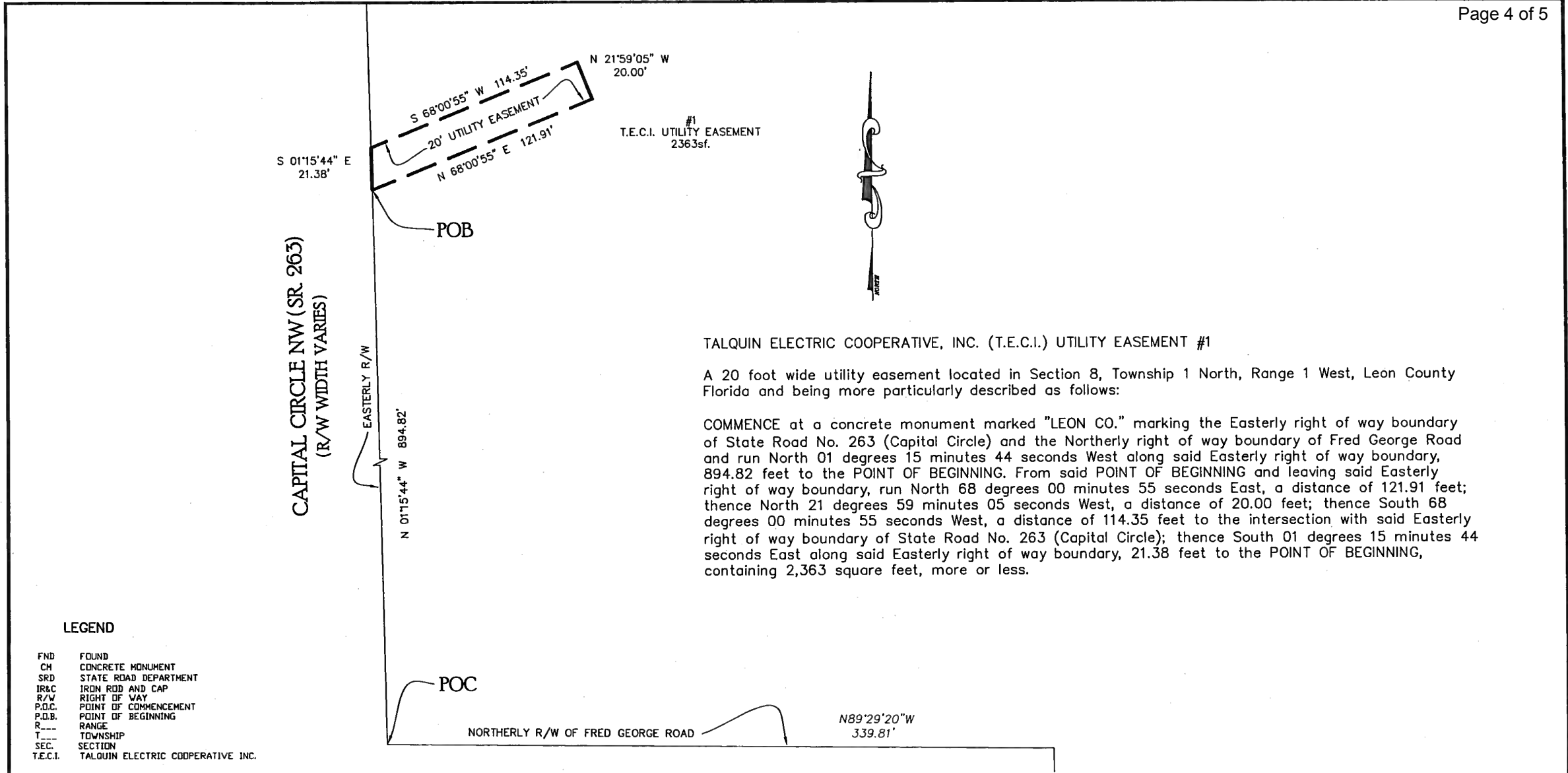
LEGEND

FND FOUND
 CM CONCRETE MONUMENT
 SRD STATE ROAD DEPARTMENT
 IR&C IRON ROD AND CAP
 R/W RIGHT OF WAY
 P.O.B. POINT OF BEGINNING
 R. RANGE
 T. TOWNSHIP
 SEC. SECTION
 T.E.C.I. TALQUIN ELECTRIC COOPERATIVE INC.

NOTES:
 1) BEARINGS BASED ON PREVIOUS SURVEY AS FURNISHED BY OTHERS.
 2) LOCATION OF EASEMENTS BASED ON FIELD SURVEY OF EXISTING UNDERGROUND CONDUIT & OVERHEAD ELECTRIC LINES.

DRAWN BY : KO CHECKED BY : BB DATE : 05/29/15 REVISIONS: SCALE 1" = 200'	<p style="text-align: right;">5-29-15</p>  BARBARA JO BERGSTROM PROFESSIONAL SURVEYOR & MAPPER STATE OF FLORIDA LICENSE NO. 5754	<p>NOT A BOUNDARY SURVEY</p> <p>NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT THE WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.</p>	<p>POOLE ENGINEERING & SURVEYING, Inc.</p> <p>LB NO. 6745</p> <p>2145 DELTA BOULEVARD, SUITE 100 TALLAHASSEE, FLORIDA 32303 TELEPHONE #: (850) 386-5117</p>	<p>SKETCH OF DESCRIPTION UTILITY EASEMENTS LOCATED IN SECTION 8, T-1-N, R-1-W LEON COUNTY, FLORIDA</p> <p>FRED GEORGE BASIN GREENWAY PARK</p>	<p>SHEET NO. 1 OF 3 JOB NO. 13138</p>
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TALQUIN ELECTRIC COOPERATIVE, INC. (T.E.C.I.) UTILITY EASEMENT #1

A 20 foot wide utility easement located in Section 8, Township 1 North, Range 1 West, Leon County Florida and being more particularly described as follows:

COMMENCE at a concrete monument marked "LEON CO." marking the Easterly right of way boundary of State Road No. 263 (Capital Circle) and the Northerly right of way boundary of Fred George Road and run North 01 degrees 15 minutes 44 seconds West along said Easterly right of way boundary, 894.82 feet to the POINT OF BEGINNING. From said POINT OF BEGINNING and leaving said Easterly right of way boundary, run North 68 degrees 00 minutes 55 seconds East, a distance of 121.91 feet; thence North 21 degrees 59 minutes 05 seconds West, a distance of 20.00 feet; thence South 68 degrees 00 minutes 55 seconds West, a distance of 114.35 feet to the intersection with said Easterly right of way boundary of State Road No. 263 (Capital Circle); thence South 01 degrees 15 minutes 44 seconds East along said Easterly right of way boundary, 21.38 feet to the POINT OF BEGINNING, containing 2,363 square feet, more or less.

LEGEND

- FND FOUND
- CH CONCRETE MONUMENT
- SRD STATE ROAD DEPARTMENT
- IR&C IRON ROD AND CAP
- R/W RIGHT OF WAY
- P.O.C. POINT OF COMMENCEMENT
- P.O.B. POINT OF BEGINNING
- R. RANGE
- T. TOWNSHIP
- SEC. SECTION
- T.E.C.I. TALQUIN ELECTRIC COOPERATIVE INC.

DRAWN BY :	KO
CHECKED BY :	BB
DATE :	05/29/15
REVISED:	
SCALE	1" = 60'

SEE PAGE 1 OF 3 FOR NOTES AND CERTIFICATION

NOT A BOUNDARY SURVEY

NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT THE WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.

POOLE ENGINEERING & SURVEYING, Inc.

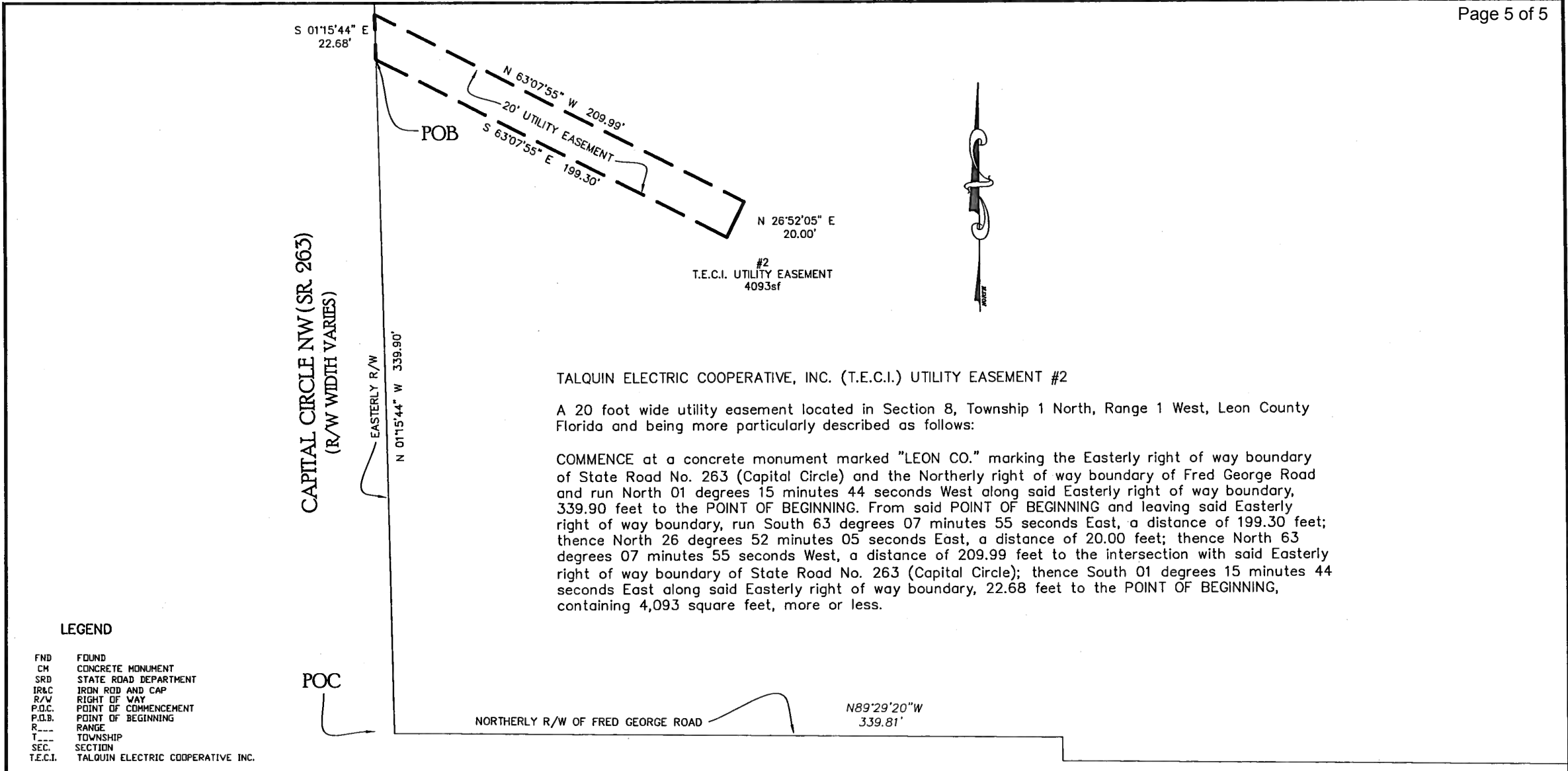
LB NO. 6745

2145 DELTA BOULEVARD, SUITE 100
TALLAHASSEE, FLORIDA 32303
TELEPHONE #: (850) 386-5117

SKETCH OF DESCRIPTION
UTILITY EASEMENTS LOCATED IN
SECTION 8, T-1-N, R-1-W
LEON COUNTY, FLORIDA

FRED GEORGE BASIN GREENWAY PARK

SHEET NO.	2
OF	3
JOB NO.	13138



TALQUIN ELECTRIC COOPERATIVE, INC. (T.E.C.I.) UTILITY EASEMENT #2

A 20 foot wide utility easement located in Section 8, Township 1 North, Range 1 West, Leon County Florida and being more particularly described as follows:

COMMENCE at a concrete monument marked "LEON CO." marking the Easterly right of way boundary of State Road No. 263 (Capital Circle) and the Northerly right of way boundary of Fred George Road and run North 01 degrees 15 minutes 44 seconds West along said Easterly right of way boundary, 339.90 feet to the POINT OF BEGINNING. From said POINT OF BEGINNING and leaving said Easterly right of way boundary, run South 63 degrees 07 minutes 55 seconds East, a distance of 199.30 feet; thence North 26 degrees 52 minutes 05 seconds East, a distance of 20.00 feet; thence North 63 degrees 07 minutes 55 seconds West, a distance of 209.99 feet to the intersection with said Easterly right of way boundary of State Road No. 263 (Capital Circle); thence South 01 degrees 15 minutes 44 seconds East along said Easterly right of way boundary, 22.68 feet to the POINT OF BEGINNING, containing 4,093 square feet, more or less.

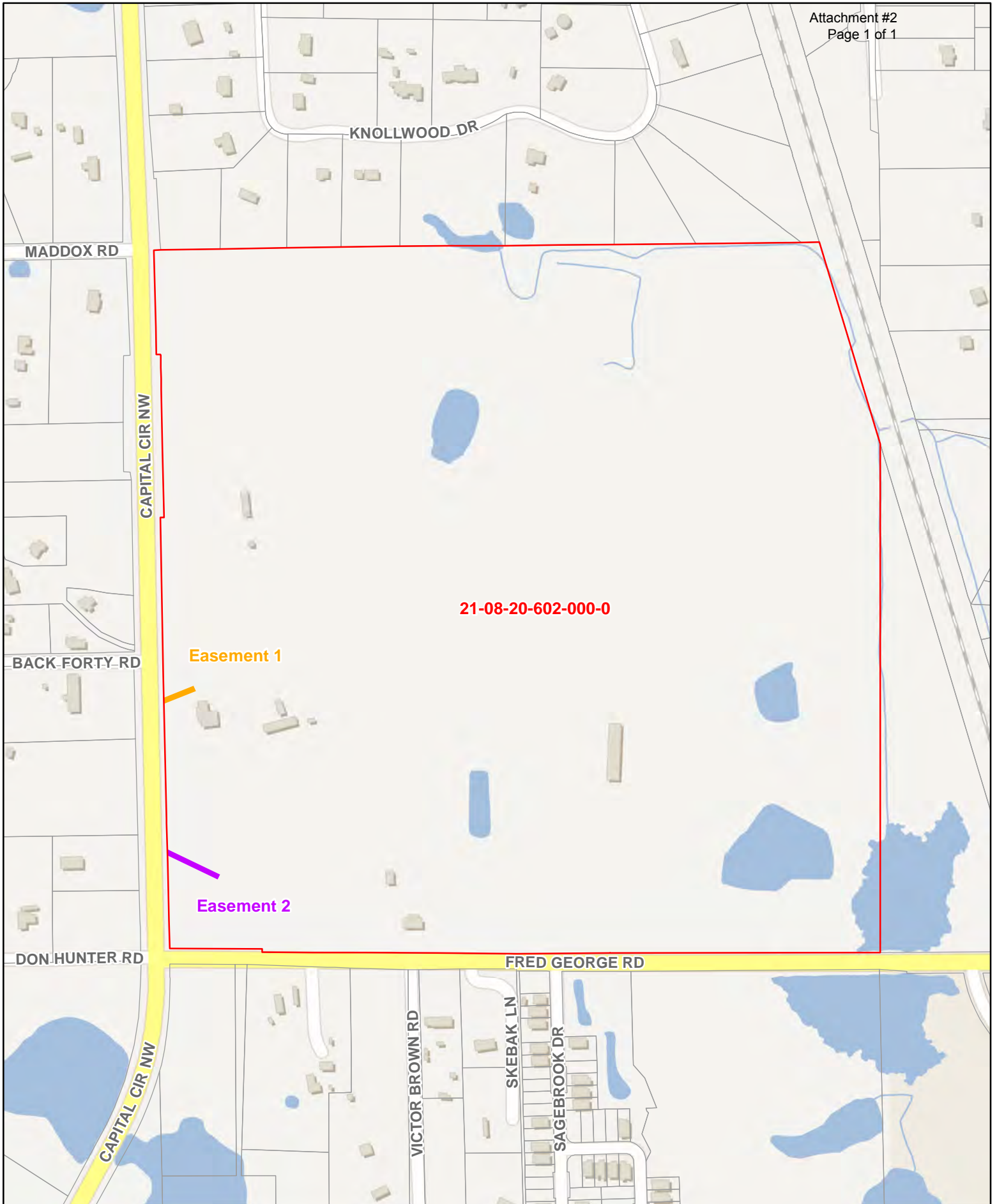
LEGEND

- FND FOUND
- CH CONCRETE MONUMENT
- SRD STATE ROAD DEPARTMENT
- IR&C IRON ROD AND CAP
- R/W RIGHT OF WAY
- P.O.C. POINT OF COMMENCEMENT
- P.O.B. POINT OF BEGINNING
- R RANGE
- T TOWNSHIP
- SEC. SECTION
- T.E.C.I. TALQUIN ELECTRIC COOPERATIVE INC.

POC

NORTHERLY R/W OF FRED GEORGE ROAD N89°29'20"W 339.81'

DRAWN BY : KO CHECKED BY : BB DATE : 05/29/15 REVISED: SCALE 1" = 60'	SEE PAGE 1 OF 3 FOR NOTES AND CERTIFICATION	NOT A BOUNDARY SURVEY NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT THE WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.	POOLE ENGINEERING & SURVEYING, Inc. LB NO. 6745 2145 DELTA BOULEVARD, SUITE 100 TALLAHASSEE, FLORIDA 32303 TELEPHONE #: (850) 386-5117	SKETCH OF DESCRIPTION UTILITY EASEMENTS LOCATED IN SECTION 8, T-1-N, R-1-W LEON COUNTY, FLORIDA FRED GEORGE BASIN GREENWAY PARK	SHEET NO. 3 OF 3 JOB NO. 13138
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21-08-20-602-000-0

Easement 1

Easement 2

0 162.5 325 650 Feet



Map Scale = 1:5,400



- Project Parcel
- Easement 1
- Easement 2

FRED GEORGE PARK

Page 294 of 294

Posted at 5:45 p.m. on June 11, 2015

NOTE: This product has been compiled from the most accurate source data from Leon County, the City of Tallahassee, and the Leon County Property Appraiser's Office. However, this product is for reference purposes only and is not to be construed as a legal document or survey instrument. Any reliance on the information contained herein is at the user's own risk. Leon County, the City of Tallahassee, and the Leon County Property Appraiser's Office assume no responsibility for any use of the information contained herein.

Author: Jason Cox - GIS Specialist | Contact: 850-406-5594 Date: 6/9/2015
Document Path: U:\Requests\to\GIS\customer Requests\S\LC Real Estate\Easement\AgendaItem6_23_15.mxd