

BOARD OF COUNTY COMMISSIONERS LEON COUNTY, FLORIDA

SPECIAL MEETING AGENDA

**Tuesday, August 12, 2025
3:00 p.m.**

Judge Augustus D. Aikens, Jr. Courthouse, County Commission Chambers, Fifth Floor
301 South Monroe Street Tallahassee, FL 32301



COUNTY COMMISSIONERS

Brian Welch, Chairman
District 4

Christian Caban, Vice Chairman
District 2

Carolyn D. Cummings
At-Large I

Nick Maddox
At-Large II

Rick Minor
District 3

David T. O'Keefe
District 5

Bill Proctor
District 1

Vincent S. Long
County Administrator

Chasity H. O'Steen
County Attorney

The Leon County Commission typically holds regular meetings on the second Tuesday of each month and workshops are held on the fourth Tuesday of the month. Regularly scheduled meetings are held at 3:00 p.m. and workshops are held at 1:00 p.m. A tentative schedule of meetings and workshops is attached to this agenda as a "Public Notice." Commission meeting agendas and minutes are available on the County Home Page at: www.leoncountyfl.gov. The media and the public can access the meeting in real time on Comcast channel 16, the Leon County Florida channel on Roku, the County's [Facebook](#) page, [YouTube](#) channel, [Twitter](#) and [web site](#).

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 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 (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, on behalf of the Chairman, Mathieu Cavell at Judge Augustus D. Aikens, Jr. Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301 or CMR@leoncountyfl.gov, by written request at least 48 hours prior to the proceeding. Telephone: (850) 606-5300, 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service. Accommodation Request Forms are available on the website www.leoncountyfl.gov/ADA.

Board of County Commissioners

Leon County, Florida

Agenda

Special Meeting

Tuesday, August 12, 2025, 3:00 p.m.

Judge Augustus D. Aikens, Jr. Leon County Courthouse, Commission Chambers, 5th Floor
301 S. Monroe Street Tallahassee, Florida 32301

The media and the public can access the meeting in real time on Comcast channel 16, the Leon County Florida channel on Roku, the County's [Facebook](#) page, [YouTube](#) channel, [Twitter](#) and County [web site](#).

Citizens wishing to provide input on any item(s) on the published agenda (or a non-agenda subject) for the meeting may share public comment by using one of the following options:

- In-person at the meeting; or
- Register to provide comments using communications media technology during the meeting through the registration form using the following link
<https://www2.leoncountyfl.gov/coadmin/agenda/>

Citizens wishing to provide virtual comment must register by 8:00 p.m. on the day before the meeting to provide County staff sufficient time to provide instructions to citizens for comment during the meeting. Anyone needing assistance with registration may contact County Administration at 850-606-5300.

Please note that Board of County Commissioners Policy 01-05, Article IX., Section E., titled "Addressing the Commission", and Article IX., Section F., entitled "Decorum", shall remain in full force and effect.

AWARDS AND PRESENTATIONS

- None

CITIZENS TO BE HEARD ON CONSENT AND NON-AGENDAED ITEMS

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

CONSENT

- none

GENERAL BUSINESS

1. Fire Rescue Services Assessments and Fees – Dispute Update and Related Matters
(County Administrator / County Attorney)

CITIZENS TO BE HEARD ON NON-AGENDAED ITEMS

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

RECEIPT AND FILE

- None

ADJOURN

*The next regular meeting of the Board of County Commissioners is tentatively scheduled for
Monday, September 15, 2025 at 3:00 p.m. – Regular Meeting*

All lobbyists appearing before the Board must pay a \$25 annual registration fee.

For registration forms and/or additional information, please contact the Board Secretary or visit the
[County Clerk website](#).

PUBLIC NOTICE
Leon County Board of County Commissioners
2025 Tentative Meeting Schedule

Date	Day	Time	Meeting
January 27	Monday	9:00 a.m.	Board Retreat
January 28	Tuesday	3:00 p.m.	Regular Board Meeting
February 11	Tuesday	3:00 p.m.	Regular Board Meeting
February 25	Tuesday	2:00 p.m.	Comprehensive Plan Land Use & Mobility Elements Update Workshop
February 25	Tuesday	3:00 p.m.	Southside Action Plan Workshop
March 18	Tuesday	3:00 p.m.	Regular Board Meeting
April 8	Tuesday	3:00 p.m.	Regular Board Meeting
May 13	Tuesday	3:00 p.m.	Regular Board Meeting
May 13	Tuesday	6:00 p.m.	Transmittal Hearing on the 2025 Cycle Comprehensive Plan Amendments
May 27	Tuesday	3:00 p.m.	Budget Workshop
June 10	Tuesday	3:00 p.m.	Regular Board Meeting
June 17	Tuesday	9:00 a.m.	Budget Workshop
July 8	Tuesday	3:00 p.m.	Regular Board Meeting
July 8	Tuesday	6:00 p.m.	Adoption Hearing on 2025 Cycle Comprehensive Plan Amendments
August 12	Tuesday	3:00 p.m.	Special Meeting
September 15	Monday	3:00 p.m.	Regular Board Meeting
September 15	Monday	6:00 p.m.	First Public Hearing on Tentative Millage Rate and Budgets
September 23	Tuesday	6:00 p.m.	Second Public Hearing on Final Millage Rate and Final Budgets
October 14	Tuesday	3:00 p.m.	Regular Board Meeting
October 28	Tuesday	1:00 p.m.	Legislative Priorities Workshop
November 18	Tuesday	3:00 p.m.	Reorganization & Regular Board Meeting
December 9	Tuesday	3:00 p.m.	Regular Board Meeting

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

Note: All regularly scheduled Board meetings are generally scheduled for the 2nd Tuesday of the month and workshops for the 4th Tuesday. If additional Board meetings are necessary, they would be scheduled on the 4th Tuesday of the month in addition to or in place of a workshop.

PUBLIC NOTICE
Leon County Board of County Commissioners
2025 Tentative Calendar

Month	Day	Time	Meeting Type
January 2025	Wednesday 1	Office Closed	NEW YEAR'S DAY
	Monday 20	Offices Closed	MARTIN LUTHER KING, JR. DAY
	Tuesday 21	9:00 a.m.	Capital Region Transportation Planning Agency Retreat Tallahassee State College, Center for Innovation Plaza Conference & Events Room 101
	Monday 27	9:00 a.m.	Board Retreat The Retreat at Bradley's
	Tuesday 28	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
February 2025	Tuesday 11	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Tuesday 18	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 25	2:00 p.m.	Comp Plan Land Use & Mobility Elements Update Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Tuesday 25	3:00 p.m.	Southside Action Plan Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
March 2025	<i>Saturday 1 – Tuesday 4</i>		<i>NACO Legislative Conference Washington, D.C.</i>
	Monday 17	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 18	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Wednesday 19		<i>Florida Association of Counties Legislative Day FSU Turnbull Conference Center Tallahassee, Leon County, FL</i>
April 2025	Tuesday 8	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Tuesday 15	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	<i>Saturday 26</i>		<i>Honor Flight Tallahassee Washington D.C.</i>
May 2025	Thursday 8	1:00 p.m.	Blueprint Intergovernmental Agency Budget Workshop City Commission Chambers
		3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 13	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers

Month	Day	Time	Meeting Type
May 2025 (cont.)	Tuesday 13	6:00 p.m.	Transmittal Hearing for Amendments on the 2025 Cycle Comprehensive Plan Text Amendments Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Tuesday 20	Offices Closed	EMANCIPATION DAY observed
	Monday 26	Offices Closed	MEMORIAL DAY
	Tuesday 27	3:00 p.m.	Budget Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
June 2025	Tuesday 10	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Monday 16	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 17	9:00 a.m.	Budget Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	<i>Tuesday 24 – Friday 27</i>		<i>FAC Annual Conference & Educational Exposition Orlando, Orange County, FL</i>
July 2025	Friday 4	Offices Closed	INDEPENDENCE DAY
	Tuesday 8	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.	Adoption Hearing on the 2025 Cycle Comprehensive Plan Text Amendments Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	<i>Friday 11 – Monday 14</i>		<i>NACo Annual Conference Philadelphia, Philadelphia County, PA</i>
	<i>Saturday 12 – Wednesday 16</i>		<i>NAACP National Conference Charlotte, NC</i>
	<i>Wednesday 16 – Saturday 19</i>		<i>National Urban League Annual Conference Cleveland, Ohio</i>
August 2025	Tuesday 12	3:00 p.m.	Special Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	<i>Thursday 14 – Sunday 17</i>		<i>Chamber of Commerce Annual Conference Fernandina Beach, FL</i>
September 2025	Monday 1	Offices Closed	LABOR DAY
	Thursday 11	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
		5:00 p.m.	Blueprint Intergovernmental Agency Budget Public Hearing City Commission Chambers
	Monday 15	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.*	First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 25/26* Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers

Month	Day	Time	Meeting Type
September 2025 (cont.)	Tuesday 16	1:30 p.m.	Capital Region Transportation Planning Agency Mtg. City Commission Chambers
	<i>Wednesday 17 – Thursday 18</i>		<i>FAC Innovation & Policy Conference Gainesville, Alachua County, FL</i>
	Tuesday 23	6:00 p.m.*	Second Public Hearing on Final Millage Rate and Final Budgets Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	<i>Wednesday 24 – Sunday 28</i>		<i>Congressional Black Caucus Annual Legislative Conference – Washington D.C.</i>
<i>*These public hearing dates have changed due to the School Board's scheduling of its budget adoption public hearings</i>			
October 2025	Tuesday 14	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Tuesday 21	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	<i>Saturday 25 – Wednesday 29</i>		<i>ICMA Annual Conference Tampa, Hillsborough County, FL</i>
	Tuesday 28	1:00 pm	Legislative Priorities Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	<i>TBD</i>		<i>National Organization of Black County Officials (NOBCO) Annual Conference – TBD</i>
November 2025	Thursday 6	3:00 pm	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 11	Offices Closed	VETERAN'S DAY
	Monday 17	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 18	3:00 p.m.	Reorganization and Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	<i>Wednesday 19 – Friday 21</i>		<i>FAC Legislative Conference Tampa, Hillsborough County, FL</i>
	Thursday 27	Offices Closed	THANKSGIVING DAY
	Friday 28	Offices Closed	DAY AFTER THANKSGIVING
December 2025	Tuesday 9	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5 th Floor Commission Chambers
	Tuesday 16	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Thursday 25	Offices Closed	CHRISTMAS
	Friday 26	Offices Closed	DAY AFTER CHRISTMAS
January 2026	Thursday 1	Offices Closed	NEW YEAR'S DAY
	Friday 2	Offices Closed	DAY AFTER NEW YEAR'S DAY
	Monday 19		MARTIN LUTHER KING, JR. DAY

Meetings listed in italics are included in the Board's 2025 Travel Schedule

Citizen Committees, Boards, and Authorities

Current and Upcoming Vacancies

CURRENT VACANCIES

Advisory Committee for Quality Growth

Board of County Commissioners (2 appointments)

Animal Classification Committee

Board of County Commissioners (1 appointment) – Licensed Veterinarian

Animal Shelter Advisory Board

City Commission (1 appointment)

Architectural Review Board

City Commission (1 appointment)

Board of Adjustments & Appeals

City Commission (2 appointments)

Career Source Capital Region Board

Board of County Commissioners (1 appointment)

Code Enforcement Board

Commissioner – District 2: Christian Caban (1 appointment)

Council on Culture & Arts Board

Board of County Commissioners (1 City recommended appointment)

Investment Oversight Committee

Board of County Commissioners (1 appointment)

Joint City/County Bicycling Workgroup

City Commission (3 appointments)

Leon County Research & Development Authority

Board of County Commissioners (2 appointments)

Public Safety Coordinating Council

Board of County Commissioners Chairman: Brian Welch (1 appointment)

Trusted People Neighborhood Engagement Steering Committee

City of Tallahassee Manager: Reese Goad (1 appointment)

Water Resources Committee

Commissioner – At-Large I: Carolyn Cummings (1 appointment)

FUTURE VACANCIES

September 30, 2025

Community Development Block Grant Citizens Advisory Task Force

Board of County Commissioners (3 appointments)

Council on Culture & Arts Board

Board of County Commissioners (2 appointments)

Board of County Commissioners (4 City recommended appointments)

September 30, 2025 cont.

Housing Finance Authority of Leon County

- Commissioner – District 1: Bill Proctor (1 appointment)
- Commissioner – District 3: Rick Minor (1 appointment)
- Commissioner – At-Large II: Nick Maddox (1 appointment)

Science Advisory Committee

- City Commission (2 appointments)

Tallahassee-Leon County Commission on the Status of Women & Girls

- Board of County Commissioners (3 CSWG recommended appointments)
- Commissioner – District 2: Christian Caban (1 appointment)
- Commissioner – District 4: Brian Welch (1 appointment)
- Commissioner – At-Large I: Carolyn Cummings (1 appointment)
- Commissioner – At-Large II: Nick Maddox (1 appointment)
- City Commission (1 appointment)
- City Commissioner – Jacqueline Porter (1 appointment)
- City Commissioner – Jeremy Matlow (1 appointment)

October 31, 2025

Canopy Road Citizens Committee

- Board of County Commissioners (2 appointments)
- City Commission (3 appointments)

Tourist Development Council

- Board of County Commissioners (1 appointment)

Leon County
Board of County Commissioners
Notes for Agenda Item #1

Leon County Board of County Commissioners

Agenda Item #1

August 12, 2025

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator
Chasity H. O'Steen, County Attorney

Title: Fire Rescue Services Assessments and Fees – Dispute Update and Related Matters

Review and Approval:	Vincent S. Long, County Administrator
Department / Division Review:	Ken Morris, Assistant County Administrator
Lead Staff / Project Team:	Chasity H. O'Steen, County Attorney

Statement of Issue:

This item provides an update regarding the County's pending dispute with the City of Tallahassee (City) regarding fire rescue services assessments and fees. Staff recommends that the County rescind the dispute resolution notice related to any potential rate increase because the issue is not arbitrable; only the City and County can mutually agree to a rate increase. Since the City and the County have not agreed to any rate increase, this item recommends that the Board direct staff to proceed with the issuance of first-class notices for the September 15th public hearing to establish the FY 2026 fire rescue services rates at the current FY 2025 rates. While engaging in the dispute resolution process, County staff has identified additional areas that the Board may wish for staff to pursue related to potential underfunding of the Fire Services Fund and/or the Fire Services Reserve Fund and use of monies in such funds for unauthorized expenditures. Any such actions may have materially impacted the availability of funds available to pay for costs and expenditures contemplated in the Third Term Rate Study and any potential new costs the City has identified this year as the basis for requesting a mid-term rate increase. This item recommends that the Board direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services.

Fiscal Impact:

This item seeks to minimize the fiscal impact on unincorporated residents and, based on the Board's direction, may have a fiscal impact related to any future dispute resolution process with the City including the retention of a financial consultant. This item also seeks to ensure the full collection of fire rescue services assessments and fees and permissible expenditures to provide the necessary resources to support fund fire rescue services.

Staff Recommendation:

Provided on the following page.

Staff Recommendation:

- Option #1: Authorize staff to rescind the dispute resolution notice related to any potential rate increase to be imposed for fire rescue services.
- Option #2: Direct staff to proceed with the issuance of first-class notices for the September 15th public hearing to establish the FY 2026 fire rescue services rates at the current FY 2025 rates.
- Option #3: Direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services.

Report and Discussion

Background:

This item provides an update regarding the County’s pending dispute with the City of Tallahassee (City) regarding fire rescue services assessments and fees. Staff recommends that the County rescind the dispute resolution notice related to any potential rate increase because the issue is not arbitrable; only the City and County can mutually agree to a rate increase. Since the City and the County have not agreed to any rate increase, this item recommends that the Board direct staff to proceed with the issuance of first-class notices for the September 15th public hearing to establish the FY 2026 fire rescue services rates at the current FY 2025 rates. While engaging in the dispute resolution process, County staff has identified additional areas that the Board may wish for staff to pursue related to potential underfunding of the Fire Services Fund and/or the Fire Services Reserve Fund and use of monies in such funds for unauthorized expenditures. Any such actions may have materially impacted the availability of funds available to pay for costs and expenditures contemplated in the Third Term Rate Study and any potential new costs the City has identified this year as the basis for requesting a mid-term rate increase. This item recommends that the Board direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services.

In 1988, the County began contracting with the City for fire rescue services in the unincorporated area through an interlocal agreement. In 2009, the first fire rescue services assessment study was adopted and implemented in FY 2010 by interlocal agreement to uniformly charge properties for fire services in both the City and unincorporated areas of the County (Interlocal Agreement). In 2023, the City and County most recently amended the Interlocal Agreement to provide for a five-year term (FY 23-24 – 27-28) (Current Term) and the potential for two one-year extensions, with the imposition of flat fire services rates during the Current Term to provide consistency and certainty to property owners and tenants, and revenue assurances for the provision of high-quality fire rescue services.

Pursuant to section 125.01(1)(d), Florida Statutes (F.S.), counties are authorized to provide fire protection. Consistent with Section 125.01(1)(r), F.S., and Chapter 7, Article IV of the Leon County Code of Laws (Code), fire rescue services are funded through a fire rescue services assessment imposed by both the County and City to residential, commercial, and industrial/warehouse properties, and a fire rescue services user fee is charged to government properties. The fire services assessments levied in the unincorporated area are collected, and except for a small portion of funding for the Volunteer Fire Departments and to pay administrative costs of collection, are required to be remitted to the City to pay for fire rescue services in the unincorporated area of the County. Although there is a legal distinction between special assessments and user fees, for ease of reference the term “assessment” may be used throughout this item to reference the fire rescue services charge to all assessable properties.

The assessment rates have been developed as part of a joint study by a third-party consultant that is adopted by the Board and City Commission. The funding of fire rescue services through a dedicated assessment is a common approach used by numerous cities and counties throughout

Florida. This funding method is legally defensible as it directly ties the cost of the services to the property benefiting from the services. Emergency management services and non-assessable costs of fire rescue services are excluded from the analysis and the rates. This method of assessment also ensures funding transparency to those paying the assessment, while providing a dedicated consistent revenue source to fund these critical services.

Under the Interlocal Agreement, the City is required to provide fire rescue services continuously within the primary response area of each fire station and provide the level of services and minimum staffing and apparatus in accordance with the Third Term Rate Study incorporated into the Interlocal Agreement. In lieu of litigation, the Interlocal Agreement allows for either the City or the County to initiate a formal conflict resolution process with prescribed steps and timelines to resolve disputes including mediation and, ultimately, binding arbitration.

In April 2023, the Board approved the most recent fire rescue services assessment study (Third Term Rate Study) (Attachment #1), which is incorporated into the most recent amendment to the Interlocal Agreement providing for the flat rates for residential, commercial, industrial/warehouse, and government properties to be imposed during the Current Term. The rates went into effect on October 1, 2023, and were based on the City's estimated costs at that time to provide fire rescue services through the Current Term ending on September 30, 2028.

The flat rates contemplate the collection of surplus revenues in the earlier years of the Third Term to be placed in a Fire Services Reserve Fund and used during the latter years of the Current Term to pay for anticipated growth rate expenditures in costs based upon information provided by the City to the consultant and the County that were known and assessable when the Third Term Rate Study was finalized and adopted by the City and the County in 2023 and are designed to avoid rate increases during the Current Term. Accordingly, appropriations to the Fire Services Fund are restricted to the growth rates in expenditures identified in the Third Term Rate Study. Any deviation from these growth rates must be approved by the Administrative Management Committee (AMC), namely the County Administrator and City Manager, and ratified by the City Commission.

If an annual shortfall occurs in the Fire Services Fund the AMC is required to determine whether monies in the Fire Services Reserve Fund should be released to address the deficiency. If the AMC determines that such monies are not adequate, the AMC may make a recommendation on how to address the shortfall to the City and the County and may authorize a new rate study be undertaken. Until such time as the City and the County amend the Interlocal Agreement and incorporate a new rate study with new rate calculations, the rates agreed to by the City and County must be imposed; neither of the parties may unilaterally change the fire rescue services rates.

In 2023, the City asserted and declared that the fire rescue services costs provided in the Third Term Rate Study were a reasonable estimation of the five-year average annual costs of providing fire rescue services, facilities, and programs to all parcels of improved property during the Current Term. Notwithstanding these representations in 2023, in January 2025 the City asserted to the County that the current rates are not expected to be sufficient for the remaining three years of the Current Term and at that time attributed the need to adjust the rates to non-payment for services by Leon County Schools and the adoption of new collective bargaining agreements for firefighters.

The City proposed engaging a consultant to begin a financial review of the Fire Services Fund and initiating a study to identify increased rates to fund fire rescue services for the remainder of the Current Term. County staff immediately engaged the County Attorney's Office and scheduled meetings with City counterparts to gather additional information and assess the need for a rate study and potential use of the Fire Services Reserve Fund.

Approximately one week prior to the City Commission's budget workshop on February 12, 2025, the City's published agenda materials prematurely advised the City Commission that the City had already contracted with a consultant "to conduct a formal review of the current rates." In response, the County Attorney sent a letter to the City Attorney advising that the consent of the AMC is required to conduct a new fire assessment study. At that time, County and City staff were still conducting due diligence on the projected revenues and expenditures related to fire rescue services and exploring options to delay or mitigate rate increases.

The internal review of the City's planned expenditure increases, described further in the Analysis section, are well beyond the typical inflationary costs projected in the Current Term and include new costs that were not contemplated in the Third Term Rate Study. The City projected the need to increase the fire assessment by an estimated 20-25% in FY 2026, which will be the third year of the Current Term. Given the significant financial impact of the estimated increase to residents, the County tasked the professional consultant with conducting a financial review of Tallahassee Fire Department's (TFD's) recent and out-year budgets including whether an increase in the rates is warranted. The objective of the review was to align fire rescue services revenues with planned expenditures, identify costs that should not be paid from the fire rescue services assessments and fees, and identify any new expenditures which were not contemplated in the Current Term. And finally, the County tasked the consultant with providing an analysis of available Fire Service Reserve Funds that could be utilized to offset any potential rate increases.

Based on the cost and expenditure information provided to the consultant by the City and the monies in the Fire Services Reserve Fund, the consultant review determined that increasing the rates is necessary by approximately 22%.

At its May 27, 2025 special meeting, the Board offered a compromise rate increase for the City's consideration (Attachment #2). The City Commission rejected the Board's offer at its June 11, 2025 Budget Workshop, and instead voted to increase rates at the full amount of 22%-23%, effective October 1, 2025 (FY 2026) (Attachment #3). Per Board direction during the May 27, 2025 special meeting, the County then initiated the dispute resolution process provided in the Interlocal Agreement. Given that the Board and City Commission had taken divergent positions and direction to their respective staff regarding a proposed rate increase, City and County staff agreed to waive the intermediate dispute resolution processes of staff discussions and mediation and proceed directly to the binding arbitration process in an effort to resolve the rate increase dispute prior to the County's obligation to adopt the fire rescue services rates for FY 2026 no later than September 15, 2025.

In the course of preparing for arbitration and as discussed in more detail in the Analysis section, research into case law has established that the arbitration panel does not have the authority to compel the County to implement a rate increase. The City and County must mutually agree to a

rate increase, if any. Accordingly, staff recommends the Board authorize staff to rescind the dispute resolution notice related to any potential rate increase to be imposed for fire rescue services. Currently, the County must file a statement of claim in the arbitration proceeding by Wednesday, August 13, 2025, and the County must mail first class notices at least 20 days prior to the upcoming fire rescue services assessment public hearing to be held on September 15, 2025.

As required by section 197.3632(4)(a) and (b), F.S., the Board previously authorized staff to identify proposed fire rescue services rate increases in first-class mail notices to property owners in the unincorporated area of the County who pay the fire rescue services assessments annually. Since the City and the County have not been able to agree to any proposed rate increase for FY 2026, this item recommends that the Board direct staff to identify the current FY 2025 rates in notices to be mailed in advance of the September 15th public hearing.

While engaging in the dispute resolution process, County staff has identified additional areas that the Board may wish for staff to pursue related to potential underfunding of the Fire Services Fund and/or the Fire Services Reserve Fund and use of monies in such funds for unauthorized expenditures. Any such actions may have materially impacted the availability of funds available to pay for costs and expenditures contemplated in the Third Term Rate Study and any potential new costs the City has identified this year as the basis for requesting a mid-term rate increase. This item recommends that the Board direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services.

Analysis:

Pending Arbitration

A panel of three former judges has been retained to serve as the arbitration panel to preside over the pending dispute. The arbitration hearing is scheduled for Friday, September 5, 2025, and Monday, September 8, 2025. Currently, the County must file a statement of claim in the arbitration proceeding by Wednesday, August 13, 2025.

In the course of preparing for arbitration, research into case law has established that the arbitration panel does not have the authority to compel the County to implement a rate increase because a decision whether to raise rates is a purely legislative function, and neither a court nor an arbitration panel has authority to make a specific policy determination or dictate what policy decision is made. Determining the special benefit to the properties from the service provided and fairly and reasonably apportioning the rate among the properties that receive the special benefit, in essence the imposition of the special assessment, is considered a legislative function. *Sarasota Cnty. v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180, 183 (Fla. 1995). The imposition of special assessments is a political question for the Board that is not determinable by a court or an arbitration panel due to separation of powers, so long as it is imposed legally. *See Patridge v. St. Lucie County*, 539 So.2d 472, 572-73 (Fla. 1989); and *DeSantis v. Florida Educ. Ass'n*, 306 So. 3d 1202, 1215 (Fla. 1st DCA 2020).

Additionally, the County Administrator, as a member of the AMC, must approve any deviation from the growth rates agreed to by the City and the County under the Third Term Rate Study, and the Board must consent to amend the Interlocal Agreement and incorporate a new rate study to impose different rates. The arbitration panel cannot effectively amend or modify these express terms of the Interlocal Agreement. *See Wiregrass Metal Trades Council AFL-CIO v. Shaw Env't & Infrastructure, Inc.*, 837 F.3d 1083, 1088 (11th Circ. 2016).

The City and County must mutually agree to a rate increase, and any adjustments to the rates must be reflected in an amendment to the Interlocal Agreement and a rate study incorporated into the Interlocal Agreement by reference. Accordingly, this item recommends that the County rescind the dispute resolution notice related to any potential rate increases to be imposed for fire rescue services.

First Class Mail Notices

Pursuant to section 197.3632(4)(a) and (b), F.S., a public hearing is required to levy the assessments utilizing the uniform method for the levy, collection, and enforcement of non-ad valorem assessments (the “Uniform Method”). Annually, the Board conducts public hearings to adopt the fire rescue services, stormwater, and solid waste disposal assessment rolls. These public hearings are typically conducted in July of each year, which allows for the non-ad valorem assessments to appear on the TRIM (Truth-In-Millage) notices sent to property owners in August. A public hearing to adopt the fire rescue services assessment roll will be presented for Board approval at the September 15, 2025 meeting.

Consistent with the Uniform Method, any increase in the assessment for property owners paying on their tax bill requires a first-class mail notice be sent to said property owners in the unincorporated area at least 20 days before the hearing to inform them of the proposed increase, and the date and time of the public hearing. The first-class mail notice is also required when property owners will be billed using the Uniform Method for the first time.

Since the City and the County have not been able to agree to any proposed rate increase for FY 2026, staff recommends that the Board direct staff to identify the current FY 2025 rates in notices to be mailed in advance of the September 15th public hearing.

Potential Matters for Dispute Resolution

While engaging in the dispute resolution process, County staff has identified additional areas that the Board may wish for staff to pursue related to potential underfunding of the Fire Services Fund and/or the Fire Services Reserve Fund and use of monies in such funds for unauthorized expenditures. Any such actions may have materially impacted the availability of funds available to pay for costs and expenditures contemplated in the Third Term Rate Study and any potential new costs the City has identified this year as the basis for requesting a mid-term rate increase. Staff recommends that the Board direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services. A summary of known issues is provided below.

Based upon information received from the City, County staff has concluded that the City did not impose the correct fire rescue services rates in FY 23-24 and FY 24-25 that are required in the Third Term Rate Study. That study provides for flat, consistent rates to be imposed in each zone and by property category during each year of the Third Term. Instead, the City adopted rates based upon a percentage calculation each year through FY 27-28 according to City Resolution No. 23-R-19 and additional documentation subsequently produced by the City. This means the City has to-date underfunded the Fire Services Fund and Fire Services Reserve Fund inconsistent with the flat rate provided for in the Third Term Rate Study and stated intent in the Interlocal Agreement for a portion of the money collected in the early years of the Third Term to be held in the Fire Services Reserve Fund to pay for growth rates in anticipated expenditures in the latter years of the Third Term.

County staff has also identified another potential way in which the City has underfunded the Fire Service Fund and/or the Fire Services Reserve Fund. As the Board is aware, the City collects the fire rescue services assessments on the monthly utility bill of utility customers in the City and certain areas of the unincorporated area of the County. City Resolution No. 23-R-19, Article III, Section 2.(L), includes a determination that it is fair and reasonable to not charge the assessment to non-government property that is vacant as evidenced by the cessation of utility services. Moreover, the resolution states that the costs of administering and collecting the assessments from such vacant property exceed the anticipated assessments that could be collected from such property. Importantly, the provision obligates the City to “supplement the fire services budget from sources other than Fire Services Assessments with amounts necessary to provide fire services, facilities and programs to such property.” County staff has requested confirmation from City staff whether, in fact, the City has complied with its obligation to true-up monies that it has not collected on property with structures that are unoccupied or where utility services have been turned off for any period. As of the publication of this agenda item, the City has not provided a response or any supporting documentation. This may be an instance where the City has underfunded the Fire Services Fund and/or the Fire Services Reserve Fund.

Additionally, County staff has confirmed that the City has already incurred costs that were not included in the Third Term Rate or agreed to by the County, which has resulted in the impermissible use of monies from the Fire Services Fund and/or the Fire Services Reserve Fund. As the Board is aware, the current rates include \$17 million to construct Fire Station 17. Without obtaining approval of the AMC, notification to or approval by the County, or the development of a new rate study to incorporate the additional costs into increased rates, in 2024 the City issued debt in the amount of \$27 for the construction of Fire Station 17, which is \$10 million more than was contemplated in the Third Term Rate Study. Based upon communications with City staff, the City has already used funds from the Fire Services Fund and/or the Fire Services Reserve Fund to pay the debt service on the additional \$10 million in FY 24 and FY 25 and has proposed to include the continuing costs of the additional debt in a mid-term rate increase. It is unclear at this time whether there have been other instances of such conduct by the City. The impermissible use of monies from the Fire Services Fund and/or Fire Services Reserve Fund violates the Interlocal Agreement, and the County may seek to require that the City replenish the funds already expended and pay for any future unauthorized debt service out of funds other than the Fire Services Fund or the Fire Services Reserve Fund.

If the Board directs staff to proceed with the dispute resolution process to resolve matters that are arbitrable and further explore and validate whether the City has under collected and/or underfunded the Fire Services Fund and/or the Fire Services Reserve Fund, the County Attorney's Office will retain a financial consultant to work with County staff and conduct a review of records necessary to confirm whether such under collection and/or underfunding has occurred.

Conclusion and Next Steps

The provision of fire rescue services in the unincorporated area of the County is a paramount public purpose for the County. The County has previously determined that fire rescue services for the unincorporated area shall be provided by the TFD. Pursuant to the Interlocal Agreement, the County is obligated to pay for its share of the TFD budget in accordance with the Third Term Rate Study for the provision of fire rescue services in the unincorporated area at the current level of service.

The fire rescue services rates are developed as part of a joint study by a professional third-party consultant to be considered and adopted by the Board and City Commission. For the provision and continuity of high-quality fire rescue services supported by flat rates over a five-year study period, the City provides the consultant with out-year budget assumptions and projected expenditures for TFD. The Third Term Rate Study provides the basis for the current rates adopted by the Board for the five-year study period (FY 23-24 – FY 27-28). The fire rescue services assessments levied in the unincorporated area are collected, and except for a small portion of funding for the Volunteer Fire Departments and costs of collection, are required to be remitted to the City to pay for fire rescue services provided in the unincorporated area of the County.

While the Interlocal Agreement provides several processes for the County Administrator and City Manager, acting as the AMC, to address modest fluctuations in revenues and/or expenditures during the current five-year term, the Fire Services Reserve Fund is insufficient to support the millions of dollars in additional costs identified by the City. Based on the results of the consultant's review and TFD expenditure data provided by the City, the City is demanding that the County agree to a 22% rate increase for all property categories, effective October 1, 2025, to align revenues with planned TFD expenditures for the remainder of the five-year assessment period through FY 2028. The County has proposed a smaller, alternative rate increase that has been rejected by the City. Though the Interlocal Agreement has a dispute resolution process, an arbitration panel does not have the authority to compel the County to increase rates or decide the amount of any rate increase. The City and the County will have to mutually agree to any such rate increase. Accordingly, staff recommends that the Board direct staff to rescind the dispute resolution notice related to any potential rate increase to be imposed for fire rescue services.

As required by state law, the Board previously authorized staff to identify proposed fire rescue services rate increases in first-class mail notices to property owners in the unincorporated area of the County who pay the fire rescue services assessments annually. Since the City and the County have not been able to agree to any proposed rate increase for FY 2026, staff recommends that the Board direct staff to identify the current FY 2025 rates in notices to be mailed in advance of the September 15th public hearing.

While engaging in the dispute resolution process, County staff has identified additional areas that the Board may wish for staff to pursue related to potential underfunding of the Fire Services Fund and/or the Fire Services Reserve Fund and use of monies in such funds for unauthorized expenditures. Any such actions may have materially impacted the availability of funds available to pay for costs and expenditures contemplated in the Third Term Rate Study and any potential new costs the City has identified this year as the basis for requesting a mid-term rate increase. Staff recommends that the Board direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services. Such action will require the retention of a financial consultant to work with County staff and conduct a review of records necessary to confirm whether such under collection and/or underfunding has occurred.

Options:

1. Authorize staff to rescind the dispute resolution notice related to any potential rate increase to be imposed for fire rescue services.
2. Direct staff to proceed with the issuance of first-class notices for the September 15th public hearing to establish the FY 2026 fire rescue services rates at the current FY 2025 rates.
3. Direct staff to proceed with the dispute resolution process for all arbitrable issues related to the collection of fire rescue services assessments and fees and permissible expenditures to ensure the necessary resources are provided to fund fire rescue services.
4. Board direction.

Recommendation:

Options #1, #2, and #3.

Attachments:

1. Third Term Rate Study (2023)
2. County Letter to the City Proposing Compromise Rate Increase
3. City Letter Rejecting the County's Compromise Rate Increase

City of Tallahassee and Leon County, Florida

Fire Assessment Memorandum

APRIL 2023

Presented by:
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Introduction

The City of Tallahassee (City) and Leon County (County) entered into a professional services agreement with Government Services Group, Inc., an Anser Advisory Company (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 2023-24 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, tax 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 countywide fire services for Fiscal Year 2023-24 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 2004, 2009, and 2015.

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, the tax bill, and separate bills. 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 and the County to develop a fire assessment program that focuses upon the projected Fiscal Year 2023-24 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 2023-24 and future years based on the projected Fiscal Year 2023-24 through Fiscal Year 2027-28 Fire Department budget provided by the City and associated assessable costs developed by GSG.

Service Description

Fire Rescue services are provided throughout the County from 17¹ paid fire rescue stations and 6 volunteer stations. Two of the volunteer stations are co-located at Stations 15 and 10. 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
Station #2	2805 Sharer Road, Tallahassee
Station #3	3005 South Monroe Street, Tallahassee
Station #4	2899 West Pensacola Street, Tallahassee
Station #5	3238 Capital Circle Southwest, Tallahassee
Station #6	2901 Apalachee Parkway, Tallahassee
Station #7	2805 Shamrock South, Tallahassee
Station #8	2423 Hartsfield Road, Tallahassee
Station #9	3209 Thomasville Road, Tallahassee
Station #10	5323 Tower Road, Tallahassee
Station #11	8752 Centerville Road, Tallahassee
Station #12	4701 Chaires Cross Road, Tallahassee
Station #13	1555 Oak Ridge Road East, Tallahassee
Station #14	16614 Blountstown Highway, Tallahassee
Station #15	1445 Bannerman Road, Tallahassee
Station #16	913 Easterwood Drive, Tallahassee
Station #17	1815 Lake Bradford Road, Tallahassee
Miccosukee (County-Volunteer)	15013 Cromartic Road, Tallahassee
Bradfordville (County-Volunteer) (Co-located at Station #15)	1445 Bannerman Road Tallahassee
Lake Jackson (County-Volunteer) (Co-located at Station #10)	5323 Tower Road, Tallahassee
Chaires-Capitola (County-Volunteer)	6370 Williams Road, Tallahassee
Woodville (County-Volunteer)	155 East Oakridge, Tallahassee
Lake Talquin (County-Volunteer)	16614 Blountstown Highway, Tallahassee

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

¹ Station 17 is anticipated to be operational by the end of 2023.

disaster preparedness, fire prevention and safety education.

The City has an interlocal agreement with Leon County to provide fire protection services within the unincorporated area of the County. The County compensates the City for these services with collections from the fire service assessment in the unincorporated areas of the County.

The County has an interlocal agreement with the City to provide ALS and transport EMS services to the incorporated area of the City. The City compensates the County for these services by providing for the inclusion of the territorial boundaries of the City within the EMS Municipal Services Taxing Unit (MSTU) of the County. However, the City provides provide Advanced Life Support (ALS) services in coordination with Leon County EMS. The County compensates the City for these services.

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

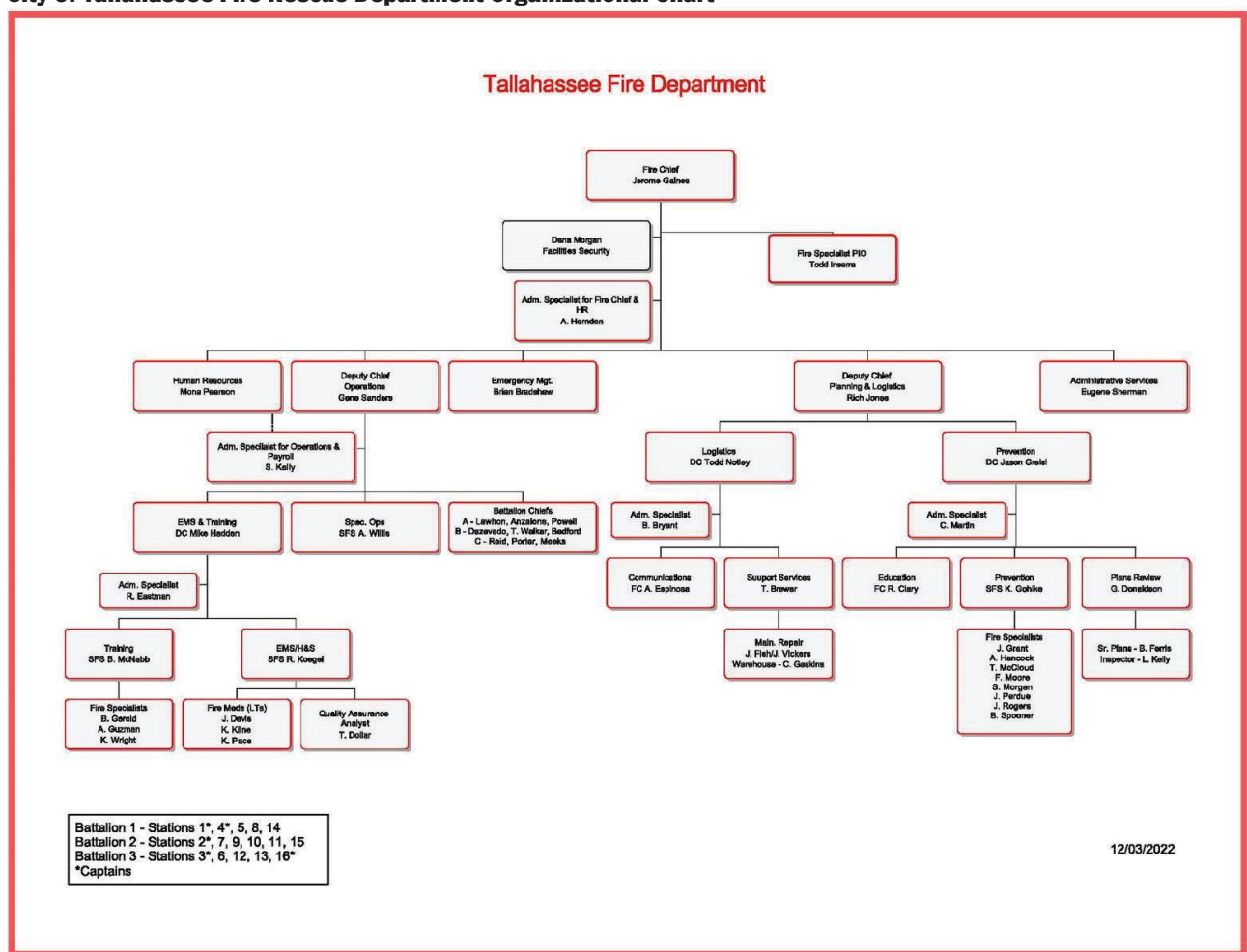


Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Assessment Memorandum.

Table 3
Fire Rescue Department Apparatus Normal Staffing Requirements

Apparatus	Typical Staffing
Engine	4 personnel
Chevy Tahoe/Battalion Chief	1 personnel
Rescue	2 Personnel
Truck	4 Personnel
Tanker	1 Personnel
Airport	1 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	2022 E-One Tanker	1,500
	1996 E-One International Air and Light	N/A
	2014 Pierce Impel Pumper	1,500
	2021 E-One 100' Platform	1,500
	2017 Chevy Tahoe	N/A
	2014 E-One Impel Pumper	1,500
Station 2	2017 Hackney Tractor Trailer Haz-Mat	N/A
	2016 Chevy Tahoe	N/A
	2018 E-One 100' Platform	1,500
	2020 Ford F-550 Brush Truck	350
	2017 E-One Typhoon 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
	2016 Chevy Tahoe	N/A
	2017 E-One Typhoon Pumper	1,500
Station 4	2010 Rescue -1 Boat	N/A
	2018 E-One 100' Aerial	1,500
	1996 E-One International Rescue Squad	500
	1998 16ft. Trailer	N/A
	2002 Ford F-550 Brush Truck	350
	2022 E-One Typhoon Pumper	1,500
	2005 International 4X4 Tractor	N/A
	2005 Hackney Trailer	N/A
	2005 E-One International Air Light Truck	N/A

Location	Apparatus	Fire Flow (GPM)
Station 5*	2015 Oshkosh Stinger F-550 ARFF	500
	2010 E-One Titan Force ARFF	3,300
	2014 Oshkosh Striker 3000	3,300
Station 6	2017 E-One Typhoon Pumper	1,500
Station 7	2019 E-One Typhoon Pumper	1,500
Station 8	2017 E-One Typhoon Pumper	1,500
Station 9	2015 Pierce Impel Pumper	1,500
Station 10	2015 Pierce Impel Pumper	1,500
Station 11	2019 E-One International Tanker/Pumper	1,500
	2015 Pierce F-550 Rescue	650
Station 12	2019 E-One International Tanker/Pumper	1,500
	2016 Pierce F-550 Rescue	650
Station 13	2020 E-One International Tanker/Pumper	1,500
	2015 Pierce F-550 Rescue	650
Station 14	1994 Rescue-1 Boat	N/A
	2016 Pierce F-550 Rescue	650
	2020 E-One International Tanker/Pumper	1,500
Station 15	2020 Gator Tail Boat	N/A
	2019 Ford F-550 Brush Truck	350
	2019 E-One Typhoon Pumper	1,500
Station 16	2015 Pierce Impel 100' Tower	1,500
	2015 Pierce Impel Pumper	1,500
	2019 Ford F-550 Brush Truck	350
	1994 Rescue-1 Boat	N/A
Total GPM		37,500

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 37,500 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	Engines (2), FireMed (1), Battalion Chief (1)
Residential Fire (single)	Engines (3), Truck (1), Battalion Chiefs (2), FireMed (1)
Residential Structure (multiple)	Engines (4), Truck (1), Battalion Chiefs (2), FireMed (1)
Residential/Building Alarm	Engine (1)
Commercial Fire	Engines (4), Truck (1), FireMed (1), Battalion Chiefs (2)
Hazardous Material	Engines (2), Haz-Mat (1), FireMed (1), Battalion Chief (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), FireMed (1), Battalion Chief (1), Engine (1)
Residential Fire (single)	Rescue (1), Tanker (1), FireMed (1), Battalion Chiefs (2), TA1 (1), Engines (2), Truck (1)
Residential Structure (multiple)	Rescue (1), Tanker (1), FireMed (1), Battalion Chiefs (2), TA1 (1), Engines (3), Truck (1)
Residential/Building Alarm	Rescue (1), Tanker (1)
Commercial Fire	Rescue (1), Tanker (1), FireMed (1), Battalion Chiefs (2), TA1 (1), Engines (3), Truck (1)
Hazardous Material	Rescue (1), Tanker (1), HazMat (1), FireMed (1), Battalion Chief (1), Engine (1)
Service Calls	Rescue (1), Tanker (1)

Source: City of Tallahassee

Assessable Cost Calculations

The cost calculations, apportionment methodology and assessable rates developed apply to the fire services serving the unincorporated area of Leon County and the incorporated area of the 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 City’s fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. For example, all costs associated with “Fire Prevention”, “Fire Plans Review” and “Contractual Svc – 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 87 non-EMS personnel and 19 EMS personnel for a total of 106 combat personnel. This normal staffing yields an 82.08 % 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 salaries and benefits, “Uniforms and Clothing”, 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 "Equipment Repairs" and "Gasoline".

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 a three-year period July 1, 2019 through June 30, 2022.

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

The ratio between non-EMS (i.e., fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For the three-year period, the City reported 66,575 total fire rescue incident calls to FFIRS, of which 18,563 were non-EMS (i.e. fire) calls and 48,012 were EMS calls. This information results in a 27.88% non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2023-24 through 2027-28 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 2023-24 through 2027-28.
- 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 Comp," 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 "Statutory Discount & Undercollection" under "Additional Costs" reflects a 95% collection rate of the Fire Services Assessment.
- 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 2023-24 based on an application of the above factors to the Fiscal Year 2023-24 Projected Budget. The calculation yields an assessable cost of \$47,481,665 for Fiscal Year 2023-24.

Table 6
Fire Services Assessable Cost Calculations (FY 2023-24)

	FY23-24 Budget	FY23-24 Assessable
Expenditures		
Personnel Services		
Salaries	24,212,689	20,236,470
Salary Enhancements	1,096,598	916,672
Firefighter Holiday Pay	809,046	674,568
Overtime	1,317,005	1,101,071
Other Salary Items	669,818	556,550
Pension- Current	8,246,987	6,866,071
Pension- MAP	121,924	104,320
Mandatory Medicare	370,328	309,426
Health Benefits	3,911,866	3,259,873
Health Benefits - OPEB	244,969	201,059
Flex Benefits	52,499	45,069
Vacancy Factor of 3%	-355,971	-296,268
Total Personnel Services	\$40,697,758	\$33,974,882
Operating Expenses		
Advertising	1,689	1,386
Cleaning & Laundry	14,525	12,981
Reproduction	5,658	2,479
Equipment Repairs	47,402	11,687
Medical Services	102,700	1,568
Construction Services	10,457	8,583
Unclassified Contractual Svcs	352,574	205,745
Contractual Svc - VFD County	504,518	504,518
Contractual Svc - Other	400,000	400,000
Computer Software	3,294	2,704
Telephone	23,579	18,244
Chem-Med-Lab	105,961	3,839
Food	1,266	1,039
Gasoline	866	341
Office Supplies	21,700	16,672
Uniforms & Clothing	458,907	376,752
Unclassified Supplies	176,519	124,039
Non-Capital- Furniture & Equip	837	837
Travel & Training	77,756	52,737
Journals & Books	17,949	15,831
Memberships	4,191	3,195
Certificates & Licenses	2,404	600
Rent Expense- Machines	10,449	8,576
Unclassified Charges	54,898	45,058
Total Operating Expenses	\$2,400,099	\$1,819,412
Other Services & Charges		
Bad Debt Expense	168,736	168,736
Total Other Services & Charges	\$168,736	\$168,736
Capital Outlay		

	FY23-24 Budget	FY23-24 Assessable
Computer Equipment	1,255	1,255
Vehicle Equipment	166,666	164,743
Unclassified Equipment	184,324	162,957
Total Capital Outlay	\$352,245	\$328,956
Internal Service Funds		
Human Resource Expense	491,633	406,145
Accounting Expense	220,228	183,621
Purchasing Expense	63,410	52,174
Information Systems Expense	2,497,035	2,060,901
Risk Management Expense	409,185	337,415
Radio Communications Expense	203,023	166,632
Revenue Collection	424,465	424,465
Utility Services Expense	1,884,299	1,884,299
Facilities and Environmental	48,050	39,837
Vehicle Garage Expense	1,237,218	376,947
Vehicle Fuel	205,018	59,565
Vehicle Replacement	3,111,004	924,775
Indirect Costs	559,824	468,068
Community Relations Expense	192,731	158,185
Diversity and Inclusion Expense	119,267	98,528
Total Internal Service Funds	\$11,666,390	\$7,641,559
Utilities and Other Expenses		
Utilities - Sewer	34,336	28,527
Utilities - Sanitation	18,865	15,745
Utilities - Stormwater	23,549	19,379
Utilities - Gas	40,049	32,870
Utilities - Water	27,701	22,857
Utilities - Electric	207,817	173,586
Utilities - Fire Services	51,003	41,861
Total Utilities and Other Expenses	\$403,320	\$334,825
Transfers		
Debt Service Transfer	1,270,772	1,270,772
Inter-Fund Ops Transfer	46,360	46,360
Total Transfers	\$1,317,132	\$1,317,132
Contributions to Operations		
Contribution to CDA Operating	335,976	93,680
Total Contributions to Operations	\$335,976	\$93,680
Year End Adjustments		
XFER TO FIRE SVCS OP RESERVE	1,202,828	0
Total Year End Adjustments	\$1,202,828	\$0
5-year CIP		
Facilities Management & Maintenance Master	406,000	333,226
Fire Hydrant Maintenance Master	860,213	860,213
Total 5-year CIP	\$1,266,213	\$1,193,439
Total Expenditures	\$59,810,697	\$46,872,619
Revenues		

	FY23-24 Budget	FY23-24 Assessable
Fire Inspection Fees	365,195	365,195
Firefighters Supplemental Comp	113,808	113,808
Leon County EMS Payment	3,501,740	0
Forfeited Discounts	73,198	73,198
Interest	-31,683	-31,683
Other Miscellaneous Revenue	12,548	12,548
Contribution From Airport Fund	1,356,923	1,356,923
Total Revenues	\$5,391,729	\$1,889,989
Total Expenditures	\$59,810,697	\$46,872,619
Total Revenues	\$5,391,729	\$1,889,989
Net Expenditures	\$54,418,968	\$44,982,630
Additional Costs		
Under collection (5%)		2,499,035
Total Additional Costs		\$2,499,035
Total Net Assessable Expenditures		\$47,481,665

Table 7 shows the calculation of the full cost of the Fire Services Assessment Program for Fiscal Year 2023-24 through Fiscal Year 2027-28 as well as the five-year average Fire Services Assessment Program cost.

Table 7
Fire Assessable Cost Calculations Five-Year Average (FY 23-24 thru FY 27-28)

	FY23-24 Assessable	FY24-25 Assessable	FY25-26 Assessable	FY26-27 Assessable	FY27-28 Assessable	5-Yr Average Assessable
Expenditures						
Personnel Services	\$33,974,882	\$36,331,042	\$38,269,326	\$39,594,842	\$40,274,267	\$37,688,872
Operating Expenses	\$12,897,738	\$12,798,144	\$12,964,929	\$13,132,855	\$13,082,694	\$12,975,272
Total Expenditures	\$46,872,619	\$49,129,186	\$51,234,255	\$52,727,697	\$53,356,961	\$50,664,144
Total Revenues	\$1,889,989	\$1,918,339	\$1,947,114	\$1,976,320	\$2,005,965	\$1,947,545
Net Expenditures	\$44,982,630	\$47,210,847	\$49,287,141	\$50,751,377	\$51,350,996	\$48,716,598
Additional Costs	\$2,499,035	\$2,622,825	\$2,738,174	\$2,819,521	\$2,852,833	\$2,706,478
Total Net Assessable Expenditures	\$47,481,665	\$49,833,672	\$52,025,315	\$53,570,898	\$54,203,829	\$51,423,076

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 a three-year period July 1, 2019 through June 30, 2022. 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 three years of fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. The fire rescue incident data for the three-year period (July 1, 2019 through June 30, 2022) represents 66,575 fire rescue incidents. Of the 66,575 fire rescue incidents, there were 48,012 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 48,012 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 18,563 remaining fire type incidents, 15,777 were calls to specific property uses. The remaining 2,786 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 2,786 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 578 calls to these two property-use categories were removed.

Of the remaining 15,199 fire type incidents, there were 1,782 calls for service to government properties and 13,417 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 were segregated. 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 (July 1, 2019 through June 30, 2022)

Property Category	Number of Fire Incidents	Percentage of Total Incidents
Non-Government	13,417	88.28%
Government	1,782	11.72%
Total	15,199	100%

Source: City of Tallahassee

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Leon County Property Appraiser's office, the City's utility billing files, and the County's certified fire assessment roll 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, 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

The fire services apportionment methodology allocates assessable costs based on 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.

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 2023-24 based on the five-year average assessable budget.

SERVICE ZONES

Service zones were created under the previous fire assessment study in April 2015 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 geographic location of the incident 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 separated 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
(July 1, 2019 – June 30, 2022)

Zone	Number of Calls to Specific Property Uses
Zone 1	10,106
Zone 2	3,311

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 19% longer in duration than a call in Zone 1. Therefore, all calls in Zone 2 were multiplied by a weighting factor of 1.19 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 (July 1, 2019 through June 30, 2022)

Zone	Number of Calls to Specific Property Uses	Weighting Factor	Number of Weighted Calls to Specific Property Uses
Zone 1	10,106	1.00	10,106
Zone 2	3,311	1.19	3,940

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 (July 1, 2019 through June 30, 2022)

Category	Zone 1		Zone 2	
	Number of Incidents	Percentage of Calls	Number of Incidents	Percentage of Calls
Residential	5,894	58.32%	3,283	83.33%
Commercial	4,043	40.01%	602	15.28%
Industrial/Warehouse	169	1.67%	55	1.39%
Total	10,106	100%	3,940	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 endangering 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 July 1, 2019 through June 30, 2022. The five-year average cost apportionment is illustrated in Table 12.

Table 12
Cost Apportionment (Five-Year Average)

Category	Zone 1 (71.95% of Weighted Fire Calls)			Zone 2 (28.05% of Weighted Fire Calls)		
	Total Calls	Percentage	Assessable Costs	Total Calls	Percentage	Assessable Costs
Residential	5,894	58.32%	\$19,049,431	3,283	83.33%	\$10,610,742
Commercial	4,043	40.01%	\$13,066,992	602	15.28%	\$1,946,008
Industrial/Warehouse	169	1.67%	\$546,209	55	1.39%	\$176,910
Total	10,106	100.00%	\$32,662,632	3,940	100.00%	\$12,733,660

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
<u>Non-Residential:</u>	Improvement Area Per Building Within Square Footage Ranges (100,000 Square Foot Cap Per Building)
-Commercial	
-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	77,628	47,672

Source: City of Tallahassee and 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 37,500 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	1,239	205	66	25
2,000 - 3,499	900	166	80	50
3,500 - 4,999	591	100	58	34
5,000 - 9,999	941	161	194	71
10,000 - 19,999	490	86	185	34
20,000 - 29,999	170	29	56	8
30,000 - 39,999	101	9	34	1
40,000 - 49,999	58	10	12	0
50,000 - 59,999	36	3	4	0
60,000 - 69,999	27	5	4	0
70,000 - 79,999	19	3	1	1
80,000 - 89,999	10	3	1	2
90,000 - 99,999	8	3	6	0
≥ 100,000	43	5	18	2

Source: City of Tallahassee and 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.

COMPUTATION OF 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 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		\$245.39	\$223
Commercial Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$384	\$356
	2,000 - 3,499	\$768	\$712
	3,500 - 4,999	\$1,344	\$1,245
	5,000 - 9,999	\$1,920	\$1,779
	10,000 - 19,999	\$3,840	\$3,557
	20,000 - 29,999	\$7,680	\$7,113
	30,000 - 39,999	\$11,519	\$10,669
	40,000 - 49,999	\$15,359	\$14,226
	50,000 - 59,999	\$19,198	\$17,782
	60,000 - 69,999	\$23,038	\$21,338
	70,000 - 79,999	\$26,877	\$24,895
	80,000 - 89,999	\$30,717	\$28,451
	90,000 - 99,999	\$34,557	\$32,007
	≥ 100,000	\$38,396	\$35,564
Industrial/Warehouse Property Use Category	Building Classification (in square foot ranges)	Zone 1 - Rate Per Building	Zone 2 - Rate Per Building
	≤ 1,999	\$63	\$114
	2,000 - 3,499	\$125	\$227
	3,500 - 4,999	\$218	\$398
	5,000 - 9,999	\$311	\$568
	10,000 - 19,999	\$621	\$1,135
	20,000 - 29,999	\$1,242	\$2,270
	30,000 - 39,999	\$1,863	\$3,405
	40,000 - 49,999	\$2,484	\$4,540
	50,000 - 59,999	\$3,104	\$5,674
	60,000 - 69,999	\$3,725	\$6,809
	70,000 - 79,999	\$4,346	\$7,944
	80,000 - 89,999	\$4,967	\$9,079
	90,000 - 99,999	\$5,587	\$10,213
	≥ 100,000	\$6,208	\$11,348

*Estimated Gross Revenue: \$45,396,291; Estimated Institutional Tax-Exempt Buy-down: \$479,368; Estimated Net Revenue: \$44,916,923.

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 tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City 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	\$32,662,632	\$12,733,660	\$45,396,291
Estimated Buy-down for Institutional Tax-Exempt Building Uses	\$345,780	\$133,588	\$479,368
Estimated Revenue Generated	\$32,316,852	\$12,600,072	\$44,916,923

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 11.72% of the total fire calls were attributable to governmental property. Therefore, approximately 11.72% 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
\$51,423,076	11.72%	\$6,026,785

The costs attributable to each governmental entity will be allocated based on each entity’s 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
\$6,026,785	22,627,160	\$0.267

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.

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

Situation Found Code	Description	EMS Type Call
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	No
115	Incinerator overload or malfunction, fire confined	No
116	Fuel burner/boiler malfunction, fire confined	No
118	Trash or rubbish fire, contained	No
120	Fire in mobile property used as a fixed structure, other	No
121	Fire in mobile home used as a fixed residence	No
122	Fire in mobile home, camper, recreational vehicle	No
123	Fire in portable building, fixed location	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
153	Construction or demolition landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
163	Outside gas or vapor combustion explosion	No
170	Cultivated vegetation, crop fire, other	No
173	Cultivated trees or nursery stock fire	No
210	Overpressure rupture from steam, other	No
211	Overpressure rupture of steam pipe or pipeline	No
220	Overpressure rupture from air or gas, other	No
221	Overpressure rupture of air or gas pipe/pipeline	No
223	Air or gas rupture of pressure or process vessel	No
240	Explosion (no fire), other	No
243	Fireworks explosion (no fire)	No
251	Excessive heat, scorch burns with no ignition	No
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
341	Search for person on land	No

Situation Found Code	Description	EMS Type Call
342	Search for person in water	No
350	Extrication, rescue, other	No
351	Extrication of victim(s) from building/structure	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
356	High angle rescue	No
357	Extrication of victim(s) from machinery	No
360	Water & ice related rescue, other	No
361	Swimming/recreational water areas rescue	No
363	Swift water rescue	No
365	Watercraft rescue	No
370	Electrical rescue	No
372	Trapped by power lines	No
381	Rescue or EMS standby	Yes
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
420	Toxic condition, other	No
421	Chemical hazard (no spill or leak)	No
422	Chemical spill or leak	No
423	Refrigeration leak	No
424	Carbon monoxide incident	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Light ballast breakdown	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Police Assist	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
463	Vehicle accident, general cleanup	No
471	Explosive, bomb removal (for bomb scare, use 721)	No
480	Attempted burning, illegal action, other	No
481	Attempt to burn	No
482	Threat to burn	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	No
542	Animal rescue	No

Situation Found Code	Description	EMS Type Call
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	No
632	Prescribed fire	No
641	Vicinity alarm (incident in other location)	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
672	Biological hazard investigation, none found	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
732	Extinguishing system activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
742	Extinguishing system activation	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
911	Citizen complaint	No

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use 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
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	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
171	AIRPORT TERMINAL	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
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
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
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	COMMERCIAL
632	RADIO, RADAR SITE	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	AGRICULTURAL LAND
659	LIVESTOCK PRODUCTION	AGRICULTURAL LAND

669	FOREST, TIMBERLAND	AGRICULTURAL LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	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	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

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

Building Use 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	Commercial
1710 - NURSING HOME	Commercial
1720 - CLINIC	Commercial
1730 - Vet Clinic	Commercial
1740 - REGIONAL MEDICAL CENTER	Commercial
1750 - ASSISTED LIVING FACILITY	Commercial
1800 - CO-OP	Commercial
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
2400 - REC/BOWL ALLEY	Commercial
2410 - CLUBHOUSE/REC	Commercial
2420 - Clubhouse/Exempt	Commercial

Building Use Code - Description	Category
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
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

Building Use Code - Description	Category
4620 - BOAT S/E DEALER	Commercial
4700 - PREFAB METAL BUILDING	not charged
4800 - BARN SHED	not charged
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

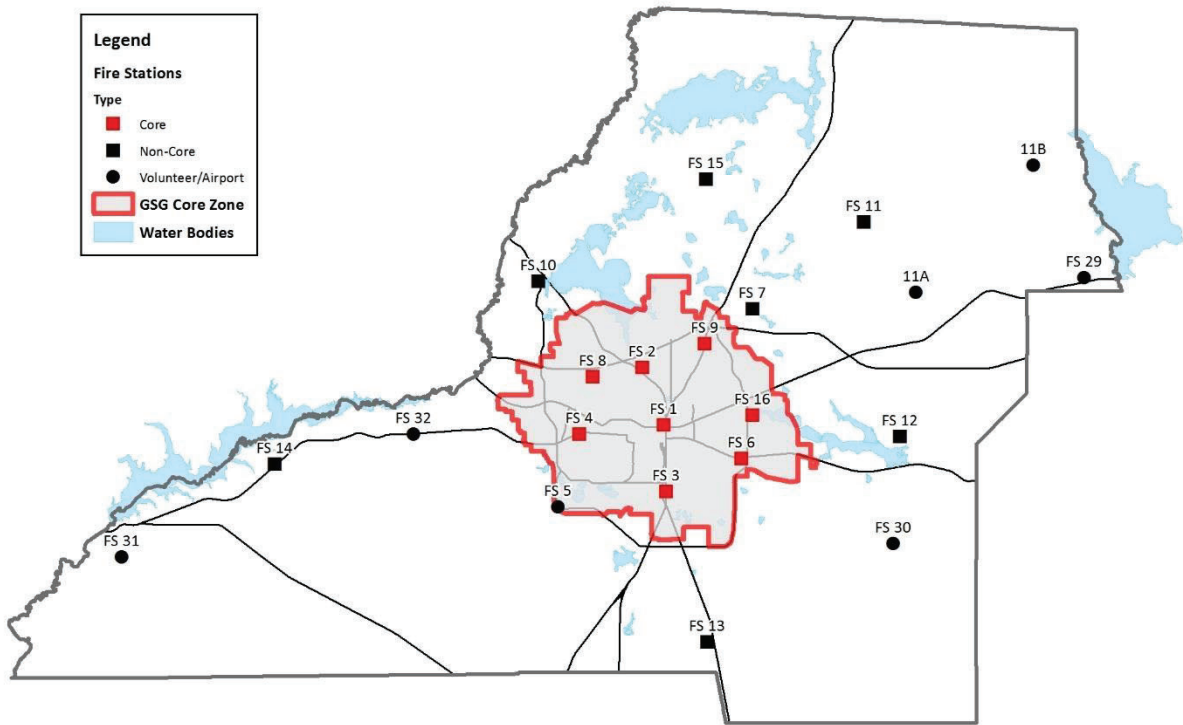
DEPARTMENT OF REVENUE (DOR) CODES

DOR Code - Description	
0000 - Vacant Residential	
0004 - Vacant Condo	
0100 - Single Family Residential	
0107 - Townhomes	
0107 - Townhouse	
0200 - Mobile Homes	
0300 - Multi-Family(10 or More Units)	
0400 - Condominia Improved	
0600 - Retirement Homes Not Eligible	
0700 - Miscellaneous Residential	
0800 - MFR < 10 Units - Residential	
0805 - MFR < 10 Units - Commercial	
0900 - Residential Common Elements/Areas	Not Charged
1000 - Vacant Commercial	
1100 - Stores, One Story	
1200 - Mixed Use, Store/Office/Resi	
1300 - Department Store	
1400 - Supermarkets	
1500 - Regional Shopping Centers	
1600 - Community Shopping Centers	
1700 - Office Buildings/Nonprof/One	
1800 - Office Buildings/Nonprof/Multi	
1900 - Professional Service & Medical	
2000 - Airports, Terminals, Piers	
2100 - Restaurants, Cafeterias	
2200 - Drive In Restaurants	
2300 - Financial Institutions	
2500 - Repair Service Shops	
2600 - Service Stations	
2700 - Auto Sales, Repair & Related	
2800 - Parking Lots, Commercial	
3200 - Enclosed Theatres/Auditoriums	
3300 - Night Clubs, Lounges, Bars	
3400 - Bowling, Skating, Pool Enclose	
3500 - Tourist Attraction, Exhibits	
3800 - Golf Courses, Driving Ranges	
3900 - Hotels, Motels	
4000 - Vacant Industrial	
4100 - Light Industrial	
4800 - Warehousing, Distribution	
4900 - Open Storage, Supply/Junkyards	
5000 - Improved Agriculture	
5100 - Cropland, Class I	
5200 - Cropland, Class II	
5400 - Timberland, Index 90+	
5500 - Timberland, Index 80-90	
5600 - Timberland, Index 70-79	
5700 - Timberland, Index 60-69	
5800 - Timberland, Index 50-59	
5900 - Timberland, Not Classed	
6000 - Grazing, Class I	

DOR Code - Description	
6100 - Grazing, Class II	
6200 - Grazing, Class III	
6300 - Grazing, Class IV	
6600 - Orchard, Groves, Citrus	
6900 - Ornamentals, Misc	
7000 - Vacant Institutional	
7100 - Churches	
7200 - Private Schools/Colleges	
7300 - Privately Owned Hospitals	
7400 - Homes for the Aged	
7500 - Orphanages, Other Services	
7600 - Mortuaries, Cemeteries	
7700 - Clubs, Lodges, Union Halls	
7900 - Cultural Organization Facil	
8000 - Vacant Governmental	
8100 - Military	
8200 - Forest, Parks, Recreation Area	
8300 - Public County School	
8400 - Colleges	
8500 - Hospitals	
8600 - County	
8700 - State	
8800 - Federal	
8900 - Municipal	
9100 - Utilities	
9200 - Mining, Petroleum/Gas	
9400 - Rights-of-Way	Not Charged
9500 - Rivers, Lakes, Submerged Lands	Not Charged
9600 - Sewage Disposal, Solid Waste	Not Charged
9700 - Outdoor Recreational	
9800 - Centrally Assessed/Railroads	Not Charged
9900 - Vacant Acreage, Not Agri	
9901 - Imp acre, Not Agri	

Appendix E

MAP OF SERVICE ZONES





Leon County

Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301
(850) 606-5300 www.leoncountyfl.gov

Commissioners

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County Attorney

May 29, 2025

The Honorable Mayor John E. Dailey and Members of the City Commission
300 South Adams Street
Tallahassee, FL 32301

Dear Mayor Dailey and members of the City Commission,

The County acknowledges the long and mutually beneficial history of contracting with the City of Tallahassee for the provision of fire services in the unincorporated area of the County. The County also recognizes the benefits of continuing this contractual relationship and imposing the fire services assessments and fees for the remainder of the current five-year period to provide consistency and certainty to taxpayers, and revenue assurances for the provision of high-quality fire services.

In April 2023, we approved both the results of a 2023 Fire Assessment Study and a Sixth Amendment to the 2009 Interlocal Agreement Regarding the Provision of Fire and Emergency Medical Services, and implemented the updated rates for residential, commercial, industrial/warehouse, and government properties. The rates went into effect on October 1, 2023, and were based on the City's estimated costs at that time to provide fire services for the five years (FY 2024 – FY 2028).

In January 2025, the County received a letter from the City by certified mail providing notice that the current assessment rates are not expected to be sufficient for the remaining three years of the study period and attributed the need to adjust the rates due to non-payment for services by Leon County Schools and the adoption of new collective bargaining agreements for firefighters. At that time, the City projected the need to increase the fire services assessments and fees by an estimated 20%-25% in FY 2026. Given the significant financial impact of the estimated increases to residents, and pursuant to the Interlocal Agreement, the County and City jointly tasked Accenture, the third-party consultant, with conducting a financial review of the Tallahassee Fire Department's recent and out-year budgets including whether an increase in the rates is necessary based upon the costs provided by the City as unanticipated and new growth expenditures beyond the inflationary costs projected in the current rate study.

On May 27, 2025, the Leon County Board of County Commissioners (Board) held a Special Meeting to consider rate adjustments to the five-year fire service assessments and fees to provide sufficient funding, based on the expenditure increases identified by the City and reviewed by Accenture. After a lengthy discussion, the Board voted to offer a compromise to reduce the City's proposed fire service assessment and fee increase for the remainder of

the current five-year study period, which expires on September 30, 2028. This good faith compromise is offered in an effort to avoid the time and public resources required to exhaust the conflict resolution process provided in the Interlocal Agreement.

Specifically, the motion approved by the Board at the Special Meeting accepted the following increased expenditures identified by the City, and reviewed by the consultant, to be included in the adjusted rate for fire service assessments and fees for the remainder of the current five-year assessment period:

- Authorizes the use of available Fire Services Reserve Funds to support increased costs in FY 2025.
- Agreement to include new growth expenditures associated with the City and the Tallahassee Professional Fire Fighters International Association of Fire Fighters Local 2339 new collective bargaining agreement, effective October 1, 2023.
- Agreement to include new growth expenditures associated with the construction of Fire Station #17 and the expansion of Fire Station #15.
- Agreement to include new growth expenditures associated with the hiring of additional firefighters necessary to support Fire Station #17 and Fire Station #15.
- Agreement to include new growth expenditures associated with the previously undisclosed and new refinancing of existing debt related to fire services, which resulted in an annual unbudgeted debt service payment of approximately \$500,000, or \$2.5 million over the current five-year assessment period.

However, the compromise adjustment to the fire services assessments and fees for the remainder of the current five-year period, as enumerated above, is contingent upon the City Commission agreeing to the following additional terms:

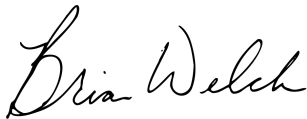
1. Agree that the adjusted rate for the fire service assessments and fees for the remainder of the current five-year assessment period will **exclude all costs related to ISO ratings**, which would result in an \$8.5 million reduction from the requested increase for the remainder of the five-year study period. With this reduction from the anticipated growth in expenditures proposed by the City, the consultant estimates fire service assessment rates would increase by 17%, instead of 22%. For example, residential properties would be annually assessed \$288 in Zone 1 and \$261 in Zone 2, an increase of \$43 and \$38 respectively.
2. Agree not to seek any future increases to the fire service assessments and fees within the current five-year study period (through September 30, 2028).
3. Direction to the City Manager to codify the adjusted rate for fire services assessments and fees for the remainder of the current five-year assessment period based upon the

approved growth expenditures enumerated in this correspondence, the exclusion of costs related to ISO ratings, and agreement to not seek any future increases to the fire service assessments and fees within the current five-year study period, in a seventh amendment to the Provision of Fire and Emergency Services Interlocal Agreement.

If the City does not approve these conditions or seeks to make substantive changes, Board direction approved at the Special Meeting included directing the County Administrator to proceed with initiating the formal conflict resolution process provided for in the Provision of Fire and Emergency Services Interlocal Agreement to resolve the rate dispute.

In closing, the County has enjoyed the long-standing agreement with the City of Tallahassee for the provision of fire services in the unincorporated area of the County and looks forward to a continued collaborative and mutually beneficial contractual relationship. We respectfully request a formal reply to this proposal in writing by Friday, June 13, 2025, so that the County can satisfy the statutory notice requirements for the proposed compromise rate adjustment to be included in the development of the County's FY 2026 budget.

Sincerely,



Brian Welch, Chairman
Leon County Board of County Commissioners

Cc: Leon County Board of County Commissioners
Vincent S. Long, County Administrator
Chasity O'Steen, County Attorney
Ken Morris, Assistant County Administrator
Roshanda Bradley, Budget Director
Reese Goad, City Manager
Amy M. Toman, City Attorney
Robert Wigen, Director of Financial Management



JOHN E. DAILEY
MAYOR

June 12, 2025

The Honorable Brian Welch and
Members of the Leon County Commission
301 S Monroe Street
Tallahassee, FL 32301

Dear Chairman Welch:

The City is in receipt of your Board's proposal for an alternative level of fire service. The City Commission discussed your proposal at its June 11 Budget Workshop and voted unanimously to follow the recommendation of the Fire Chief and move forward with the investments in Fire Service to increase its level of service and response.

As described by the Chief, our minimum deployment for a single-family dwelling response – our most common fire response call – is currently only 75% of the standard recommended by the National Fire Protection Association. The City Commission believes strongly in the Fire Chief's expertise and leadership as well as the plan he and his command staff have put together to move us to 90% of this recommended standard. This plan will increase staffing, upgrade equipment, and implement more proactive community education and outreach, all toward the goal of providing our community with faster and more effective service. This investment will only cost residents about \$1/month. It is unquestionably an investment worth making.

While your May 29, 2025 letter ties this investment to "ISO ratings," in reality the investment is to implement the Chief's plan to increase the level of service to our community, which we are confident will result in a higher ISO rating. A higher ISO rating, in turn, can lead to reduced property insurance rates for residents and businesses. Most importantly, TFD will be prepared to provide critical services consistently faster, safer, and more effectively in the moments when seconds count.

Additionally, your letter further asked the City to agree not to seek any future increases to the fire service assessments and fees prior to September 2028. While we do not foresee the need for additional increases for the remainder of the contract period, the City cannot guarantee that adjustments for unanticipated changes in cost will not be recovered.

The City recognizes the long history of TFD servicing all of Leon County, and we believe that this relationship will continue to ensure all Tallahassee and Leon County residents benefit from this increased level of service.

Sincerely,

A large, stylized handwritten signature in black ink, which appears to read "John Dailey".

John Dailey
Mayor