
MARION COUNTY, FLORIDA

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION**

ADOPTED JUNE 3, 2025

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	1
SECTION 2. PURPOSE AND DEFINITIONS.	1
SECTION 3. MARION COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES.	7
SECTION 4. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.	8
SECTION 5. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS.	8
SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.	9
SECTION 7. COST APPORTIONMENT METHODOLOGY.	18
SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.	20
SECTION 9. EXTRAORDINARY VACANCY ADJUSTMENT.	24
SECTION 10. DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF INITIAL FIRE RESCUE ASSESSMENTS.	28
SECTION 11. ASSESSMENT ROLL.	30
SECTION 12. AUTHORIZATION OF PUBLIC HEARING.	31
SECTION 13. NOTICE BY PUBLICATION.	31
SECTION 14. NOTICE BY MAIL.	31
SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS.	32
SECTION 16. METHOD OF COLLECTION.	32
SECTION 17. EFFECTIVE DATE.	32
 APPENDIX A: SITUATION FOUND CODES.	 A-1
APPENDIX B: DOR CODES.	B-1
APPENDIX C: FIXED PROPERTY USE CODES.	C-1
APPENDIX D: EXTRA FEATURES BUILDING CODES.	D-1
APPENDIX E: FORM OF NOTICE TO BE PUBLISHED.	E-1

RESOLUTION NO. 2025-_____

AN AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN MARION COUNTY, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; DESCRIBING AND CONFIRMING THE MARION COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; PROVIDING FOR THE PROVISION AND FUNDING OF FIRE RESCUE SERVICES; PROVIDING CERTAIN FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COST AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MARION COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; PROVIDING FOR AN EXTRAORDINARY VACANCY ADJUSTMENT FOR MOBILE HOME PARK PROPERTY AND RV PARK PROPERTY; DETERMINING THE FIRE RESCUE ASSESSED COST AND INITIAL FIRE RESCUE ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR THE METHOD OF COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 03-13, which is codified in Article V of Chapter 17 of the Marion County Code of Ordinances (the "Ordinance"); Article VIII, Section 1, Florida Constitution; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Amended and Restated Initial Assessment Resolution as defined in the Ordinance.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Availability Component" means the portion of the Fire Rescue Assessed Cost that represents the County's costs related to the County fire department's availability to respond to a Primary Structure fire call for service, as calculated in accordance with Section 7 hereof.

"Building Area" means the area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the County.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, the Extra Features Building Codes, and the DOR Codes, as attached hereto and incorporated herein by reference.

"Commercial Property" means those Tax Parcels with a Code Description designated as "Commercial" in the DOR Codes, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein.

"Cost Apportionment" means the apportionment of the Fire Rescue Assessed Cost among all Property Use Categories according to the Demand Component and Availability Component established pursuant to the apportionment methodology described in Section 7 hereof.

"Demand Component" means the portion of the Fire Rescue Assessed Cost that represents the County's costs related to the County fire department's responses to fire rescue incidents, response preparation, and mandatory training, testing and reporting, as calculated in accordance with Section 7 hereof.

"Demand Percentage" means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire rescue services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 7 hereof.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix B attached hereto and incorporated herein by reference or assigned by the County to Tax Parcels within the County after field verification.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only or (2) the use of land in which a lot or space is offered for rent or lease for the placement of a mobile home.

"EDU" means **"equivalent dwelling unit,"** the standard unit used to express the Availability Component for each parcel of property, excluding Land and Miscellaneous Buildings.

"EDU Value" means the square footage for the average size single family residence within the Marion County Municipal Service Benefit Unit for Fire Rescue Services, which is 2,685 square feet. The EDU value of 2,685 square feet shall be used to calculate the number of EDUs attributable to each Tax Parcel of Residential Property and Non-Residential Property, excluding Land and Miscellaneous Buildings.

"Emergency Medical Services" means those services recorded in the Incident Reports that assign a code of 300, 311, 320, 321, 322, 323, 324, 360, 361, 365, 381, 460, 510, 512, and 661 in the Situation Found Codes.

"Emergency Medical Services Cost" means the amount of the County's fire rescue budget determined by the Board to be associated with Emergency Medical Services.

"Estimated Fire Rescue Assessment Rate Schedule" means that rate schedule specifying the Fire Rescue Assessed Cost and the estimated Fire Rescue Assessments established in Section 10 of this Amended and Restated Initial Assessment Resolution.

"Extra Features Building Codes" means the extra feature use codes assigned by the Property Appraiser to Buildings within the County as specified in Appendix D attached hereto and incorporated herein by reference.

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

"Fire Rescue Assessed Cost" means the Fire Rescue Assessed Cost as defined in the Ordinance, as qualified by the following:

(1) In the event the County also imposes an impact fee upon new growth or development for fire rescue services related capital improvements necessitated to serve new growth, the Fire Rescue Assessed Cost shall not include that part of such costs

attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(2) In no event shall the Fire Rescue Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" mean those Incident Reports that do not record Emergency Medical Services.

"Fixed Property Use Codes" means the property use codes used by FFIRS as specified in Appendix C attached hereto and incorporated herein by reference.

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS.

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the DOR Codes.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the DOR Codes.

"Land" means those Tax Parcels containing unimproved acreage within the County and those Tax Parcels containing improved (with a Building) acreage greater than 5 acres within the County, but excluding submerged lands and rights-of-way.

"Marion County Municipal Service Benefit Unit for Fire Rescue Services" or **"MSBU"** means the municipal service benefit unit established and confirmed by the Board in Section 3 of this Initial Assessment Resolution.

"Miscellaneous Buildings" means those structures with 300 or greater square feet of Building Area that are designated as a "Miscellaneous Building" in the Extra Features Building Codes attached hereto as Appendix D and incorporated herein by reference.

Miscellaneous Buildings shall include detached garages, sheds, barns and other out buildings.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the DOR Codes or Extra Features Building Codes in more than one Property Use Category.

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

"Non-Residential Property" means collectively those Tax Parcels with a Code Description designated as "Commercial," "Institutional," "Industrial/Warehouse" or "Miscellaneous Buildings."

"Parcel Apportionment" means the further apportionment of the Fire Rescue Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 hereof.

"Primary Structure" means a Building in which is conducted the primary use of the lot on which it is situated. For Residential Property any Dwelling Unit shall be deemed to be the primary structure on the lot on which the dwelling is situated. Any attached carport, shed or garage or any other structure with one or more walls or a part of one wall being a part of the primary structure, and structurally dependent, totally or in part, on the primary structure, shall comprise a part of the primary structure and be subject to all regulations applicable to the primary structure.

"Property Use Categories" means, collectively, Residential Property, Commercial Property, Institutional Property, Industrial/Warehouse Property, Miscellaneous Buildings, and Land.

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

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the DOR Codes, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

"Situation Found Codes" means the series of basic phrases with code numbers assigned for each Incident Report in FFIRS to identify the type of incident response as specified in in Appendix A attached hereto and incorporated herein by reference.

"State Database" means the incident data specific to the County derived from the FFIRS Incident Reports maintained by the Florida State Fire Marshal.

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

SECTION 3. MARION COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES.

(A) The Marion County Municipal Service Benefit Unit for Fire Rescue Services, is hereby acknowledged and confirmed to include the entire unincorporated area of the County and the municipal limits of the municipalities of Belleview, Dunnellon, Reddick, and

McIntosh, which have previously consented to joining the Marion County Municipal Service Benefit Unit for Fire Rescue Services.

(B) The Marion County Municipal Service Benefit Unit for Fire Rescue Services exists to fund the provision of fire rescue services, facilities and programs, which services, facilities and programs provide a special benefit to all Assessed Property within the Marion County Municipal Service Benefit Unit for Fire Rescue Services.

SECTION 4. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of a Fire Rescue Assessment for fire rescue services, facilities, or programs against Assessed Property located within the Marion County Municipal Service Benefit Unit for Fire Rescue Services, the County shall provide fire rescue services to such Assessed Property. All or a portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost, if any, required to provide fire rescue services, facilities, and programs shall be funded by available revenues other than Fire Rescue Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Marion County Municipal Service Benefit Unit for Fire Rescue Services will be benefited by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the Marion County Municipal Service Benefit Unit

for Fire Rescue Services. Fire Rescue Assessments shall be computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the provision of fire rescue services, facilities, and programs funded by the Fire Rescue Assessed Cost provides a special benefit to the Assessed Property based upon the following legislative determinations, and based upon that certain report entitled "Marion County Fire Rescue Assessment Memorandum," March 2025, prepared by Accenture Infrastructure and Capital Projects Consulting, LLC, which is hereby incorporated herein by reference.

GENERAL

(A) Upon the adoption of this Amended and Restated Initial Assessment Resolution determining the Fire Rescue Assessed Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative findings ascertained and declared in Sections 17-193 and 17-194 of the Ordinance are hereby ratified and confirmed.

(B) Fire rescue services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements, structures, and land through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) preserving or lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the County; (4) containing the spread of fire incidents occurring on Land and within Miscellaneous Buildings with the potential to spread and endanger property and property features; and (5) managing the

burden put on the County's fire rescue services, facilities, and programs from fires occurring on Land and within Miscellaneous Buildings.

(C) The availability and provision of comprehensive fire rescue services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the County.

(D) It is fair and reasonable to use the DOR Codes and Extra Features Building Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use, Building Area for improved property within the County, and acreage for Land, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Collection Act.

COST APPORTIONMENT

(E) Apportioning the Fire Rescue Assessed Cost among classifications of property based upon both historical demand for fire rescue services and available man-hours for Primary Structure responses is a fair and reasonable method of Cost Apportionment because it acknowledges that the Fire Rescue Assessed Cost includes those costs required to have the fire rescue services and facilities ready and available to respond Primary Structure responses and those costs incurred during actual fire rescue responses.

(F) Apportioning the Fire Rescue Assessed Cost between the County fire rescue department's time spent in response to fire rescue calls, response preparation, and mandatory training, testing, and reporting -- the Demand Component -- and time available to respond to Primary Structure fire incidents -- the Availability Component -- is fair and reasonable and proportional to the special benefit received.

(G) It is fair and reasonable and consistent with the decision of the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

PARCEL APPORTIONMENT

DEMAND COMPONENT

(H) Apportioning the percentage of the Fire Rescue Assessed Cost relating to the Demand Component among classifications of property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available in accordance with the County's standards and practices.

(I) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire rescue services from property use and to determine the benefit to property use resulting from the demand for fire rescue services to protect and serve Buildings and Land located within Assessed Property and their intended occupants. There exist sufficient Fire Rescue Incident Reports that document the historical demand for fire rescue services from Assessed Property within the Property Use Categories. The

Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages that were determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Cost among the Property Use Categories.

(J) The level of services required to meet anticipated demand for fire rescue services provided to non-specific property uses and the corresponding annual fire rescue budget would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

Residential Parcel Apportionment—Demand Component

(K) Apportioning the percentage of the Fire Rescue Assessed Cost relating to the Demand Component for fire services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

(L) Neither the size nor the value of the Residential Property determines the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(M) The historical demand for fire rescue services for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented fire rescue calls to such specific property uses is statistically insignificant.

Non-Residential Parcel Apportionment—Demand Component

(N) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment for the Demand Component because the demand for fire rescue service, fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(O) The greater the Building Area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Demand Component.

(P) In accordance with section 125.0168, Florida Statutes, which mandates that the County treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the County, like the Fire Rescue Assessment, it is fair and reasonable to treat each recreational vehicle space within Recreational Vehicle Park property as a Building of Commercial Property and assign to each space the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

(Q) In accordance with available data, the County has determined that the average mobile home located on Recreational Vehicle Park property in the County has a Building Area of 720 square feet. Given that the actual Building Area for these mobile homes within the County may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, it is fair and reasonable to assign each

mobile home space within Recreational Vehicle Park property an assumed Building Area of 720 square feet.

(R) Fires in Miscellaneous Buildings place a recognized and measurable demand on the fire rescue services of the County. Accordingly, it is fair and reasonable to apportion the Fire Rescue Assessed Cost to such Buildings based on such property's Demand Percentage.

(S) Apportioning the Fire Rescue Assessed Cost for the Demand Component for fire rescue services attributable to the Miscellaneous Buildings Property Use Category on a square footage basis is a fair and reasonable method of Parcel Apportionment. However, fires in Miscellaneous Buildings below a certain size are easily contained and present minimal threat of spreading to nearby Primary Structures. Accordingly, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost to Miscellaneous Buildings below 300 square feet in size.

Land Parcels—Demand Component

(T) Because much of the County maintains a rural character fires on Land place a recognized and measurable demand on the fire rescue services of the County. Accordingly, it is fair and reasonable to apportion the Fire Rescue Assessed Cost to such property based on such property's Demand Percentage. However, the suppression of fire on improved Land below a certain size primarily benefits the Buildings within the improved property by the containment of the spread of the fire to the nearby Building. Accordingly, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost to the first five acres of improved Land.

(U) Apportioning the Fire Rescue Assessed Cost for the Demand Component to the Land Property Use Category on a per acre basis is a fair and reasonable method of

parcel apportionment because the greater the acreage, the more fire flow, fire fighters, quantity and size of apparatus and other special fire fighting equipment must be provided by the County. However, the demand for available fire rescue services diminishes at the outer limit of acreage because a fire occurring on land greater than a certain size is not capable of being suppressed by the County resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent property with primary fire fighting provided by the Division of Forestry. Accordingly, it is fair and reasonable to cap the amount of acreage of Land assessed at 640 acres for any Tax Parcel

AVAILABILITY COMPONENT

(V) Apportioning the percentage of the Fire Rescue Assessed Cost relating to the Availability Component among parcels containing Primary Structures based upon the County fire rescue department's man-hours available to respond to fire calls to Primary Structures within the Marion County Municipal Benefit Unit for Fire Rescue Services is fair and reasonable and proportional to the special benefit received by such structures.

(W) Assessed Property is specially benefited from the availability of a professional fire rescue services program within the County through preserved or lowered fire insurance premiums and the protection of the life and safety of the occupants of the property. Because such benefits primarily accrue to the Primary Structures, and because the County staffs and plans the deployment of its capital resources to service Primary Structures, including Residential Property, Commercial Property, Industrial/Warehouse Property and Institutional Property, and not to Land or Miscellaneous Buildings, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost relating to the Availability Component to the Land or Miscellaneous Buildings Property Use Categories.

(Z) The potential demand for fire rescue services availability is generated by the total quantity of Primary Structures within the Marion County Municipal Service Benefit Unit for Fire Rescue Services. Therefore it is fair and reasonable to apportion the Fire Rescue Assessed Cost for the Availability Component based on the EDUs of the Primary Structures, but not accessory or extra feature buildings.

(Y) The fire rescue department's staffing for potential responses to residential Primary Structure fire calls is the same for multi-family and single family Residential Property and is not dictated by the size of the structure, but rather by the presence of a Dwelling Unit, therefore it is fair and reasonable to apportion the Availability Component to all Residential Property uniformly without distinction as to the type of Dwelling Unit or size of the residential structure, by assigning 1 EDU to each Dwelling Unit.

(Z) The fire rescue department's staffing for potential responses to Non-Residential Primary Structure fire calls varies according to the size of the Building therefore it is fair and reasonable to apportion the Availability Component to Non-Residential Properties on the basis of the size of the Primary Structures on the Tax Parcel represented by EDUs.

(AA) It is fair and reasonable to allocate the Availability Component to Non-Residential Properties based on the number of Equivalent Dwelling Units or EDUs of Primary Structures on the parcel because such allocation provides a reasonable estimation of the costs of the availability of fire rescue staff, services, facilities and programs for such structures.

EXEMPTIONS AND PROGRAMS

(BB) Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, and

membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon Buildings located upon such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(CC) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Government Property.

(DD) Government Properties that are owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures, are neither serving a governmental purpose nor providing a public benefit, but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Rescue Assessments and shall not be afforded an exemption from the Fire Rescue Assessment that is granted to other Government Properties.

(EE) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the Fire Rescue Assessment: (i) Land classified as agricultural land pursuant to Section 193.461, Florida Statutes and (ii) Buildings of Non-Residential Property on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Accordingly, it is fair and reasonable not to impose Fire Rescue Assessments upon such Land classified as agricultural and such Buildings of Non-Residential property.

(FF) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Parks as compared to other Residential Property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park property.

(GG) As a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Parks as compared to other Commercial Property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Recreational Vehicle Park property.

SECTION 7. COST APPORTIONMENT METHODOLOGY.

(A) Based upon the County's analysis of staffing and Fire Rescue Incident Report responses, the Fire Rescue Assessed Cost were allocated between the Demand Component and Availability Component on the basis of typical fire rescue department man-hours spent in preparation, mandatory training, testing, and report, and response to calls for fire rescue services compared to man-hours available to respond to potential Primary Structure fire rescue incidents.

(B) Based upon such analysis:

(1) Calls for fire rescue services, response preparation, and mandatory training, testing, and reporting constitute approximately 35.68% of the County fire rescue department's man-hours per year. Therefore, 35.68% of the Fire Rescue Assessed Cost shall be allocated to the Demand Component of the Fire Rescue Assessment.

(2) The remaining 64.32% of the fire rescue department's man-hours per year are allocated to standby time for potential responses to Primary Structure fire

rescue incidents. Therefore, 64.32% of the Fire Rescue Assessed Cost shall be allocated to the Availability Component of the Fire Rescue Assessment.

(C) The Fire Rescue Assessed Cost allocated to the Demand Component were then further allocated among the Property Use Categories based upon historical Fire Rescue Incident Reports, as follows:

(1) Utilizing the data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call and field verification if needed, the County assigned fire rescue incidents within the Marion County Municipal Service Benefit Unit for Fire Rescue Services to all Property Use Categories by correlating the Code Descriptions in the Fire Rescue Incident Reports to the DOR Codes and Extra Features Building Codes.

(2) Based upon such assignment of Fire Rescue Incident Reports to the Property Use Categories, the number of Fire Rescue Incident Reports filed within a sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category, bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(3) The Demand Percentage for each Property Use Category was then applied to the Fire Rescue Assessed Cost allocated to the Demand Component and the resulting product is the cost allocation to each individual Property Use Category of the Fire Rescue Assessed Cost relating to the Demand Component.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment of the Fire Rescue Assessed Cost allocated to the Demand Component and the Availability Component in Section 7 above shall be consistent with the Parcel Apportionment methodology described and determined in this Section 8.

(B) It is hereby directed that the Parcel Apportionment methodology provided in this Section 8 is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 10 of this Amended and Restated Initial Assessment Resolution.

(C) The Fire Rescue Assessment will be computed for each Tax Parcel within the Marion County Municipal Service Benefit Unit for Fire Rescue Services by adding: (1) the Demand Component for the Tax Parcel and (2) the Availability Component for the Tax parcel, as determined herein.

(D) **Demand Component.** The Fire Rescue Assessed Cost allocated to the Demand Component shall be apportioned among the Tax Parcels within each Property Use Category and to Tax Parcels of Mixed Use Property as follows:

(1) **RESIDENTIAL PROPERTY.** The Demand Component of the Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Demand Component portion of the Fire Rescue Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the MSBU, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel. Each Tax Parcel of Residential Property shall also be allocated a Fire Rescue Assessment for Land on said parcel as calculated in subsection (D)(4) below.

(2) NON-RESIDENTIAL PROPERTY. The Demand Component of the Fire Rescue Assessments for each Building of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

(a) Multiply the Fire Rescue Assessed Cost for the Demand Component by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the County's fire rescue budget to be funded from Fire Rescue Assessment revenue derived from each category of Non-Residential Property for the Demand Component.

(b) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category in accordance with the DOR Codes and Extra Features Building Codes. Add the Building Area square footage of all the Buildings in each category of Non-Residential Property. This sum reflects the aggregate square footage for each category of Non-Residential Property.

(c) Divide the total assessable cost determined in subsection (a) above for each category of Non-Residential Property by the sum of the square footage determined in subsection (b) above for each corresponding category of Non-Residential Property. The resulting quotient expresses a dollar amount per square foot of Building Area for each category of Non-Residential Property.

(d) For each of Non-Residential Property Use Categories, multiply the applicable square foot rate by the number of square feet of Building Area for each Building. The resulting product is the amount of Fire Rescue Assessments to be imposed on each Building of Non-Residential Property. Each Tax Parcel of Non-Residential Property shall also be allocated a Fire Rescue Assessment for Land on said parcel as calculated in subsection (D)(4) below.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Demand Component of the Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 720 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in subsection (D)(2)(c) of this Section 8 for Commercial Property by the number of square feet of Building Area assigned to each Tax Parcel in (3)(a) above. The resulting product is the amount of Fire Rescue Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property for the Demand Component. Each Tax Parcel of Recreational Vehicle Park property shall also be allocated a Fire Rescue Assessment for Land on said parcel as calculated in subsection (D)(4) below.

(4) LAND. The Demand Component for the Fire Rescue Assessments for each Tax Parcel containing Land shall be computed as follows:

(a) Multiply the Fire Rescue Assessed Cost for the Demand Component by the Demand Percentage attributable to Land. The resulting dollar amounts reflect the portions of the County's fire rescue budget to be funded from Fire Rescue Assessment revenue derived from Land for the Demand Component.

(b) Divide the product from subsection (4)(a) of this Section 8 by the sum of the number of acres in the Land Property Use Category with each Tax Parcel of

Land being assigned a maximum of 640 acres. The resulting quotient expresses a dollar amount per acre to be used in computing the Fire Rescue Assessments for the Land Property Use Category.

(c) Multiply the dollar amount per acre determined in (b) above by the number of acres of Land on each Tax Parcel up to a maximum of 640 acres per Tax Parcel to arrive at the Fire Rescue Assessment for Land for the Demand Component.

(5) **MIXED USE PROPERTY.** The Demand Component for the Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

(E) **Availability Component.** The Fire Rescue Assessed Cost allocated to the Availability Component shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property as follows:

(1) The portion of the Fire Rescue Assessed Cost attributable to the Availability Component shall be assessed against all Tax Parcels containing Primary Structures at a rate of assessment based upon the special benefit accruing to such property from the availability of the County's fire rescue department's services, facilities and programs as measured by the number of EDUs attributable to each Tax Parcel.

(2) The County first determined the EDU Value by adding the Building Area of all single family Dwelling Units within the MSBU and then dividing by the total number of said Dwelling Units.

(3) The total number of EDUs within the MSBU was then determined based upon the following assignments of EDUs: (a) each Residential Property was assigned one EDU per Dwelling Unit and (b) each Non-Residential Property was assigned

EDUs by dividing the Building Area of all Primary Structures on the Tax Parcel by the EDU Value.

(4) The Availability Component rate per EDU was then determined by dividing the total Fire Rescue Assessed Cost attributable to the Availability Component by the total number of EDUs within the Marion County Municipal Service Benefit Unit for Fire Rescue Services.

(5) The Availability Component was computed for each Tax Parcel containing Primary Structures by multiplying the number of EDUs attributable thereto by the rate per EDU determined in (4) above.

SECTION 9. EXTRAORDINARY VACANCY ADJUSTMENT.

mobile home parks

(A) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Parks, as compared to other Residential Property with permanent structures affixed thereto, and the potential sustained lack of demand for fire rescue service for unoccupied spaces, each Owner of Mobile Home Park property shall be afforded the opportunity to demonstrate a historical extraordinary vacancy in space occupancy within such Assessed Property as defined herein and receive an extraordinary vacancy adjustment to the Fire Rescue Assessment imposed upon such Assessed Property.

(B) Notwithstanding the definition of "Dwelling Units," vacant lots in Mobile Home Park property shall not be considered Dwelling Units of Residential Property and shall not be subject to the Fire Rescue Assessments.

(C) Vacant lots shall be those determined by the County Administrator based on evidence of a historical extraordinary vacancy rate provided by the Owner on or before June 1 of each year. An extraordinary vacancy rate shall be defined as the percentage of

available mobile home spaces within a Mobile Home Park that were vacant for each and every day of the time between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the Mobile Home Park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each and Every Day in the Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	_____F

The Owner shall certify by affidavit to the County, on a form provided by the County Administrator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Mobile Home Park, and (3) the vacancy rate.

(D) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2025, upon a parcel of Mobile Home Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced an extraordinary vacancy by multiplying the vacancy rate by the portion of the Fire Rescue Assessment attributable to

Mobile Home Park spaces and reducing the Fire Rescue Assessment by an equivalent amount.

(E) For the Fiscal Year beginning October 1, 2025, any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for extraordinary vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

recreational vehicle parks

(F) As a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Parks, as compared to other Commercial Property and the potential sustained lack of demand for fire rescue service for unoccupied spaces, each Owner of Recreational Vehicle Park property shall be afforded the opportunity to demonstrate a historical extraordinary vacancy in space occupancy within such Assessable Property as defined herein and receive an extraordinary vacancy adjustment to the Fire Rescue Assessment imposed upon such Assessable Property.

(G) Notwithstanding the definition of "Commercial Property" herein vacant lots in Recreational Vehicle Park property shall not be considered "Commercial Property" and shall not be subject to the Fire Rescue Assessments.

(H) Vacant lots shall be those determined by the County Administrator based on evidence of a historical extraordinary vacancy rate provided by the Owner on or before June 1 of each year. An extraordinary vacancy rate shall be defined as the percentage of available recreational vehicle spaces within a Recreational Vehicle Park that were vacant for each and every day of the time between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the Recreational Vehicle Park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each and Every Day in the Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	_____F

The Owner shall certify by affidavit to the County, on a form provided by the County Administrator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park, and (3) the vacancy rate.

(I) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2025, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced an extraordinary vacancy by multiplying the vacancy rate by the portion of the Fire Rescue Assessment attributable to Recreational Vehicle Park spaces and reducing the Fire Rescue Assessment by an equivalent amount.

(J) For the Fiscal Year beginning October 1, 2025, any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for extraordinary vacancy shall

be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

SECTION 10. DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF INITIAL FIRE RESCUE ASSESSMENTS.

(A) The total Fire Rescue Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2025, is \$57,681,784.00.

(1) The portion of the Fire Rescue Assessed Cost attributable to the Demand Component is \$20,580,861.00.

(2) The portion of the Fire Rescue Assessed Cost attributable to the Availability Component is \$37,100,923.00.

(B) The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Amended and Restated Initial Assessment Resolution determines the amount of the estimated Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget, if any, for fire rescue services, facilities, and programs shall be funded from legally available County revenue other than Fire Rescue Assessment proceeds.

(C) The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows for the purposes of this Amended and Restated Initial Assessment Resolution:

Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
Residential	\$76.53	\$207.44
Non-Residential	Per Square Foot	Per EDU
Commercial	\$0.1823	\$207.44
Industrial/Warehouse	\$0.0218	\$207.44
Institutional	\$0.1521	\$207.44
Miscellaneous	\$0.0128	N/A
Land	Per Acre	Per EDU
Land	\$3.95	N/A

(D) The following exemptions shall apply to the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment.

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

(3) No Fire Rescue Assessment shall be imposed against Land classified as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

(E) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any

exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(F) The estimated Fire Rescue Assessments established in this Amended and Restated Initial Assessment Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 11 of this Amended and Restated Initial Assessment Resolution.

SECTION 11. ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. Unless exempted herein, the Assessment Roll shall include all Tax Parcels within the Property Use Categories within the Marion County Municipal Service Benefit Unit for Fire Rescue Services. The County Administrator shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, this Amended and Restated Initial Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the Assessment Coordinator in the MSTU/Assessment Department and open to public inspection. The

foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Amended and Restated Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the County.

SECTION 12. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 2:00 p.m. on September 10, 2025, in the County Commission Chambers, 601 SE 25th Avenue, Ocala, Florida, at which time the Board will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 13. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 12 hereof in the manner and time provided in Section 17-224 of the Ordinance. The notice shall be published no later than August 21, 2025, in substantially the form attached hereto as Appendix E.

SECTION 14. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 12 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069, Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire

Assessments for the Fiscal Year beginning October 1, 2025. All first class mailed notices must be mailed no later than August 21, 2025.

SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs within the Marion County Municipal Service Benefit Unit for Fire Rescue Services. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs within the Marion County Municipal Service Benefit Unit for Fire Rescue Services.

SECTION 16. METHOD OF COLLECTION. . The Fire Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 17-261 of the Ordinance for the Fiscal Year beginning October 1, 2025.

SECTION 17. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 3rd day of June, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF MARION COUNTY, FLORIDA**

(SEAL)

By: _____
KATHY BRYANT, CHAIRMAN

ATTEST:

GREGORY C. HARRELL, CLERK

Approved for Form and Correctness:

By: 
MATTHEW MINTER, COUNTY ATTORNEY

APPENDIX A

SITUATION FOUND CODES

APPENDIX A

SITUATION FOUND CODES

Situation Found Code	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	No
115	Incinerator overload or 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
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
172	Cultivated orchard or vineyard fire	No
173	Cultivated trees or nursery stock fire	No
210	Overpressure rupture from steam, other	No
220	Overpressure rupture from air or gas, other	No
223	Air or gas rupture of pressure or process vessel	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes

Situation Found Code	Description	EMS Type Call
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	Yes
331	Lock-in (if lock out, use 511)	No
341	Search for person on land	No
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
355	Confined space rescue	No
356	High angle rescue	No
360	Water & ice related rescue, other	Yes
361	Swimming/recreational water areas rescue	Yes
365	Watercraft rescue	Yes
372	Trapped by power lines	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
420	Toxic condition, other	No
421	Chemical hazard (no spill or leak)	No
422	Chemical spill or leak	No
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	Yes
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
500	Service call, other	No
510	Person in distress, other	Yes
511	Lock-out	No
512	Ring or jewelry removal	Yes
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No

Situation Found Code	Description	EMS Type Call
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	No
555	Defective elevator	No
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
6111	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	No
632	Prescribed fire	No
641	Vicinity alarm (incident in other location)	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
732	Extinguishing system activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
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

Situation Found Code	Description	EMS Type Call
800	Severe weather or natural disaster, other	No
812	Flood assessment	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

APPENDIX B

DOR CODES

APPENDIX B

DOR CODES

DOR	Descr	Category
00	VACANT RESIDENTIAL	LAND
01	SINGLE FAMILY IMPROVED	RESIDENTIAL
02	MOBILE HOME	RESIDENTIAL
03	MULTI FAMILY +10 UNITS	RESIDENTIAL
04	CONDOMINIUM	RESIDENTIAL
05	CO-OPS	RESIDENTIAL
06	RETIREMENT HOMES/NONEXPT	RESIDENTIAL
07	MISC RESIDENTIAL	RESIDENTIAL
08	MULTI FAMILY 2-9 UNITS	RESIDENTIAL
10	VACANT COMMERCIAL	LAND
11	STORES 1 STORY	COMMERCIAL
12	MIXED USE STORE/OFFICE	COMMERCIAL
13	DEPARTMENT STORES	COMMERCIAL
14	SUPERMARKETS	COMMERCIAL
15	REGIONAL SHOPPING CTRS	COMMERCIAL
16	COMMUNITY SHOPPING CTR	COMMERCIAL
17	OFFICE NON-PROF 1 STORY	COMMERCIAL
18	OFFICE NON-PROF 2+ STORY	COMMERCIAL
19	PROFESSIONAL SERVICES	COMMERCIAL
20	AIR/MARINE/BUS TERMINALS	COMMERCIAL
21	RESTAURANTS/CAFETERIAS	COMMERCIAL
22	DRIVE-IN RESTAURANT	COMMERCIAL
23	BANK/S & L/MORTGAGE/CREDIT	COMMERCIAL
24	INSURANCE COMPANY OFFICE	COMMERCIAL
25	REPAIRS SVC TV/LAUNDRIES	COMMERCIAL
26	SERVICE STATIONS	COMMERCIAL
27	AUTO SALES/SERVICE/RENTAL	COMMERCIAL
28	MOBILE HOME PARKS/PK LOTS	RESIDENTIAL
29	WHOLESALE/PRODUCE OUTLETS	COMMERCIAL
30	FLORIST/GREENHOUSE	COMMERCIAL
31	OPEN STADIUMS	COMMERCIAL
32	THEATER/AUDITORIUM (ENCL)	COMMERCIAL
33	NIGHTCLUB/BAR/LOUNGE	COMMERCIAL
34	BOWLING/SKATING/POOL HALL	COMMERCIAL
35	TOURIST ATTRACTION	COMMERCIAL
36	CAMPS	COMMERCIAL
37	RACE TRACK; HORSE/DOG/AUTO	COMMERCIAL
38	GOLF COURSE/DRIVING RANGE	COMMERCIAL
39	HOTELS/MOTELS	COMMERCIAL
40	VACANT INDUSTRIAL	LAND
41	LT MFG/SM MACH SHOP/PRINT	INDUSTRIAL/WAREHOUSE
42	HEAVY IND/EQUIP MFG/MACH	INDUSTRIAL/WAREHOUSE
43	LUMBER YARD/SAWMILL	INDUSTRIAL/WAREHOUSE
44	PACK PLANT (FRUIT/MEAT)	INDUSTRIAL/WAREHOUSE
45	CANNERIES/DISTILLERIES	INDUSTRIAL/WAREHOUSE

DOR	Descr	Category
46	FOOD PROCESSING/BAKERIES	INDUSTRIAL/WAREHOUSE
47	CEMENT PLANTS	INDUSTRIAL/WAREHOUSE
48	WAREHOUSING	INDUSTRIAL/WAREHOUSE
49	OPEN STORAGE	INDUSTRIAL/WAREHOUSE
50	IMPROVED AGRICULTURAL	RESIDENTIAL
51	VEGETABLE CROPS	LAND
52	BI-ANNUAL ROW CROPS	LAND
53	ROW CROPS	LAND
54	TIMBERLAND SITE 90+	LAND
55	TIMBERLAND SITE 80-89	LAND
56	TIMBERLAND SITE 70-79	LAND
57	TIMBERLAND SITE 60-69	LAND
58	TIMBERLAND SITE 50-59	LAND
59	TIMBERLAND NOT CLASSIFIED	LAND
60	IMPROVED PASTURE LAND	LAND
61	SEMI-IMPROVED LAND	LAND
62	NATIVE LAND	LAND
63	WASTE LAND	LAND
64	GRAZING LAND CLASS V	LAND
65	GRAZING LAND CLASS VI	LAND
66	CITRUS	LAND
67	POULTRY/BEEES/FISH/RABBIT	LAND
68	DAIRY, HOG & CATTLE FEED	LAND
69	ORNAMENTALS, MISC AG	LAND
70	VACANT INSTITUTIONAL	LAND
71	CHURCHES	INSTITUTIONAL
72	PRIVATE SCHOOLS & COLLEGE	INSTITUTIONAL
73	PRIVATE OWNED HOSPITALS	INSTITUTIONAL
74	HOMES FOR THE AGED	INSTITUTIONAL
75	ORPHANAGES	INSTITUTIONAL
76	MORTUARIES/CEMETERIES	INSTITUTIONAL
77	CLUBS, LODGES, UNION HALLS	INSTITUTIONAL
78	SANITARIUMS, CONVALES, REST	INSTITUTIONAL
79	CULTURAL ORG, FACILITIES	INSTITUTIONAL
80	UNDEFINED	NOT USED
81	MILITARY	INSTITUTIONAL
82	GOVT FOREST/PARKS/RECREATIONAL	NOT USED
83	PUBLIC COUNTY SCHOOLS	INSTITUTIONAL
84	COLLEGES	INSTITUTIONAL
85	HOSPITALS	INSTITUTIONAL
86	COUNTY	INSTITUTIONAL
87	STATE	INSTITUTIONAL
88	FEDERAL	INSTITUTIONAL
89	MUNICIPAL NOT PARKS	INSTITUTIONAL
90	LEASEHOLD GOVT OWNED	INSTITUTIONAL
91	UTILITIES, GAS/ELEC/TELEP	INDUSTRIAL/WAREHOUSE
92	MINING, PETROLEUM, GAS	INDUSTRIAL/WAREHOUSE
93	SUBSURFACE RIGHTS	NOT USED
94	RIGHT-OF-WAY	NOT USED
95	RIVERS & LAKES, SUBMERGED	NOT USED

DOR	Descr	Category
96	SEWAGE DISP, BORROW PITS	NOT USED
97	OUTDOOR REC OR PARK	NOT USED
98	CENTRALLY ASSESSED	NOT USED
99	ACREAGE NON AGRICULTURAL	LAND

APPENDIX C
FIXED PROPERTY USE CODES

APPENDIX C

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category Assigned
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	COMMERCIAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	NON-SPECIFIC
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	COMMERCIAL
341	CLINIC, CLINIC-TYPE INFIRMARY	COMMERCIAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL

Fixed Property Use Code	Description	Category Assigned
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	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
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	COMMERCIAL
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	LAND
659	LIVESTOCK PRODUCTION	LAND
669	FOREST, TIMBERLAND	LAND
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	MISCELLANEOUS
819	LIVESTOCK, POULTRY STORAGE	MISCELLANEOUS
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE

Fixed Property Use Code	Description	Category Assigned
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	MISCELLANEOUS
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	MISCELLANEOUS
931	OPEN LAND, FIELD	LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	LAND
938	GRADED AND CARED FOR PLOTS OF LAND	LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC

APPENDIX D

EXTRA FEATURES BUILDING CODES

APPENDIX D

EXTRA FEATURES BUILDING CODES

CODE	DESCRIPTION	MiscBldgUse
003	BARN-DAIRY	X
006	BARN-GENERAL PURPOSE	X
007	ARENAS	
008	HORSE ROUND PEN	
009	BARN-HORSE	X
010	HORSE STABLES	X
012	MILK HOUSE	X
015	BIN STOR METAL	X
018	BIN STOR WOOD	X
021	CORN CRIB DRIVE THR	
024	CORN CRIB FRAME	
027	DOCK-STEEL	
030	DOCK-WOOD	
031	DOCK-COMM	
033	GRANARIES-METAL	X
036	GRANDSTAND	
039	GREEN HOUSE	X
040	SHADE HOUSE	X
042	HOG HOUSE	X
043	SML ANIML SHELTER	
045	LEAN TO	
048	SHED OPEN	
051	POULTRY HOUSE COMM	X
054	POULTRY HOUSE FARM	X
057	QUONSET BUILDING	X
060	SILO	
063	GENERAL PURP BLDG	
066	FARM BLDG-METAL	X
078	MILKING PARLOR	X
096	CHIMNEY	
099	DECK	
105	FENCE-CHAIN LINK	
109	FENCE-WIRE 8FT	
111	FENCE-WOOD	
112	FENCE-WIRE/BD	
114	FENCE-BOARD	
115	FENCE-ALUMINUM	
116	FENCE VINYL	
117	FENCE-IRON	
120	FENCE-MASONRY	
121	FENCE-PRECAST	
126	GOLF COURSE	
127	GOLF COURSE LIGHT	
129	GOLF GREENS	

CODE	DESCRIPTION	MiscBldgUse
130	GOLF MINIATURE	
132	HANDBALL COURT	
133	RUNNING TRACK	
134	HELEPORT	
138	MOBILE HOME PARK	
141	RV PARK	
144	PAVING-ASPHALT	
147	ASP APPROACH	
153	ASP ISLAND	
156	PAVING-BRICK	
159	PAVING-CONCRETE	
160	PAVING-PEBBLE	
162	CONC APPROACH	
168	CONCRETE ISLAND	
170	LOADING WELL	
172	PAVING-FLAGSTONE	
181	RACE TRK ANMS	
184	RETAIN WALL	
185	SAUNA/SPA	
186	WHIRLPOOL/BATH	
187	SEPTIC UNKNOWN-1 BATH	
190	SEPTIC 1-5 BATHS	
192	SEWER-COMMERC	
196	SUFFLEBOARD	
223	COM SWIM POOL	
226	RES SWIM POOL	
244	TENNIS COURT	
247	TEN CT LIGHT	
248	PICKLE BALL COURT	X
250	WALLS-MASONRY	
253	WELL UNK BTH	
256	WELL 1-05 BTH	
259	WELL 4-12 IN	
262	WELL 14-24 IN	
265	SIGN POLE	
268	PLAT & ENT	
280	FIREPLACE	
285	ELEVATOR	
AC	MH-AIR COND	
ADU	UTILITY-ALUM	X
ALA	ADDITIONAL LA	X
APT	LIV AREA BARN	
ATM	AUTO TELLER	
BDW	BANK DR IN WIN	
BND	BANK NGT DEPOSIT	
BSC	BANK SECURITY	
BTH	BOAT HOUSE	X
BVA	BANK VAULT AREA	

CODE	DESCRIPTION	MiscBldgUse
BVD	BANK VAULT DOOR	
CDN	CANAPY-DETACHED	
COL	COOLER-WALK-IN	
COM	COMM-FIN-AREA	
DCK	DECK-WOOD	
EPA	POOL ENC-A	
EPB	POOL ENC-B	
EPC	POOL ENC-C	
FAP	FIN ACRYLIC PORCH	X
FBG	GARAGE-BASEMENT	
FCB	CABANA-FINISHED	
FCP	CARPORT-FINISHED	
FDC	CARPORT-FINISHED-DETACHED	
FDG	GARAGE-FINISHED-DETACHED	
FDS	SCRN PORCH-FINISHED-DETACHED	
FDU	UTILITY-FINISHED-DETACHED	
FEP	PORCH-ENC-FINISHED	
FGR	GARAGE-FINISHED	
FLM	AMSUMT FLUMES	X
FOP	PORCH-OPEN-FINISHED	
FRZ	BLT IN FREEZER	
FSP	SCRN PORCH-FINISHED	
FST	STORAGE-FINISHED	
FVP	VINYL PORCH-FINISHED	
FUS	FINISHED UPPER STORY (NOT A 2 ND FLOOR TO A HOME)	X
GAZ	GAZEBO	
GRH	GUARDHOUSE	
HAN	HANGER	X
OFF	OFFICE FARM/BARN	X
PNE	PNEUMATIC DRIVE IN WINDOW	
PTO	PATIO	
ROM	MH ROOM ADDITION	
SEC	SECURITY SYSTEM	
SLR	SOLAR PANEL (18 PANELS OR MORE)	X
STP	STOOP	
SWR	SEWAGE PLANT	
TOL	TOILET	
UAP	UNFIN ACRYLIC PORCH	X
UCB	CABANA-UNFIN	
UCP	CARPORT-UNFIN	
UDC	CARPORT-UNFIN-DETACHED	
UDG	GARAGE-UNFIN-DETACHED	
UDS	SCRN PORCH-UNF-DETACHED	
UDU	UTILITY-UNFINS-DETACHED	
UEP	PORCH-ENC-UNF	

CODE	DESCRIPTION	MiscBldgUse
UGR	GARAGE-UNFINISHED	
UOP	PORCH OPEN-UNF	
USP	SCRN PORCH-UNF	
UST	UST UTILITY-UNF	
UVP	VINYL PORCH-UNF	
WTR	WATER PLANT	
MBL	Mobile Home	

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 21, 2025

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

Notice is hereby given that the County Commission of Marion County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Marion County and the municipalities of Belleview, Dunnellon, Reddick, and McIntosh, which collectively constitute the boundaries of the Marion County Municipal Service Benefit Unit for Fire Rescue Services, as shown below. The assessments will be imposed for the fiscal year beginning October 1, 2025 and future fiscal years.

The hearing will be held at 2:00 p.m. on September 10, 2025, in the County Commission Chambers, 601 SE 25th Avenue, Ocala, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County's ADA Compliance Coordinator/ HR Director at (352) 438-2345. Please submit a request within 48 hours in advance of the scheduled hearing so

Marion County can make appropriate arrangements in order to provide the requested service.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment rate schedule:

**FIRE RESCUE ASSESSMENTS
FISCAL YEAR 2025-26**

Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
Residential	\$76.53	\$207.44
Non-Residential	Per Square Foot	Per EDU
Commercial	\$0.1823	\$207.44
Industrial/Warehouse	\$0.0218	\$207.44
Institutional	\$0.1521	\$207.44
Miscellaneous	\$0.0128	N/A
Land	Per Acre	Per EDU
Land	\$3.95	N/A

Copies of the Fire Rescue Assessment Ordinance No. 03-13 as amended by Ordinance No. 06-06 which is currently codified in Article V of Chapter 17 of the Marion County Code of Ordinances (collectively, the "Ordinance"); the Amended and Restated Initial Assessment Resolution No. _____, and the preliminary Assessment Roll are available for inspection at the office of the Assessment Coordinator in the MSTU/Assessment Department located at 2710 E. Silver Springs Blvd., Ocala, Florida, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to

secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Assessment Coordinator's Office at (352) 438-2650, Monday through Friday between 8:00 a.m. and 5:00 p.m.

