

Marion County, Florida Fire Rescue Assessment Memorandum

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Table of Contents

Assessment Memorandum	1
Service Description	2
Assessable Costs Calculations	3
Computation of Fire Rescue Assessments	8
Outstanding Issues	10

List of Tables

Table 1-Current Fiscal Year 2024-25 Fire Assessment Rates.....	1
Table 2-Fire Rescue Assessable Cost Calculations (Fiscal Year 2025-26)	6
Table 3-Proforma Fire Rescue Assessable Cost Calculations (Fiscal Year 2025-26 through 2029-30 and Five-Year Average)	7
Table 4-Demand Component Fire Calls by Property Use Category (Fiscal Year 2022-23)	13
Table 5-Demand Component Cost Apportionment (Five-Year Average)	14
Table 6-Demand Component Parcel Apportionment within Property Use Categories.....	14
Table 7-Property Data Unit Counts by Property Use Category	16
Table 8-Fire Rescue Assessment Rates – Demand Component (Five-Year Average)	16
Table 9-Fire Rescue Assessment Rates – Availability Component (Five-Year Average)	17
Table 10-Fire Rescue Assessment Rates–Combined (Five-Year Average).....	17
Table 11-Estimated Impact of Exemptions (Five-Year Average)	19

Appendices

- Appendix A - Situation Found Codes and Description
- Appendix B - Fixed Property Use Codes and Use Descriptions
- Appendix C - DOR Codes
- Appendix D - Extra Features Codes

Assessment Memorandum

Introduction

Marion County (County) has engaged Accenture Infrastructure and Capital Projects Consulting, LLC, formerly known as Anser Advisory Consulting, LLC (Accenture) and Nabors, Giblin & Nickerson, P.A. (NG&N) to assist with updating the County's existing fire rescue assessment program for Fiscal Year 2025-26 (Fire Rescue Assessment Update Project).

Accenture specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. Accenture has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

NG&N is a law firm dedicated to the legal representation of local governments with related issues of finance and taxation. Combined, both firms maintain extensive experience with structuring and implementing alternative revenue sources for local governments within the State of Florida.

This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

Table 1 below illustrates the fire assessment rates imposed by the County for Fiscal Year 2024-25.

Table 1
Current Fiscal Year 2024-25 Fire Assessment Rates

Property Category	Demand Component	Availability Component
Residential Category	Per Dwelling Unit	Per EDU
Residential	\$49.17	\$150.74
Non-Residential Categories	Per Square Foot	Per EDU
Commercial	\$0.0876	\$150.74
Industrial/Warehouse	\$0.0136	\$150.74
Institutional	\$0.0809	\$150.74
Miscellaneous	\$0.0130	N/A
Land Category	Per Acre	Per EDU
Land	\$2.29	N/A

Service Description

Service Delivery Description

The County provides fire rescue services to the unincorporated areas of the County, including within the Rainbow Lakes Estates special district, and the incorporated areas of Belleview, Dunnellon, McIntosh and Reddick (Fire Service Area). The assessment program was last updated by Accenture and NG&N for Fiscal Year 2019-20.

The County operates 24 paid fire rescue stations, 4 EMS stations, and 6 volunteer fire rescue stations within the Fire Services Area. The normal combat staffing per shift within the Fire Services Area is 152 personnel. The County provides fire suppression, advanced life support emergency medical services and ambulance transport services, technical rescue and hazardous material response services.

The current pumping capacity is defined as the combined amount of water that all personnel and apparatus in the Fire Rescue Department can pump to a first alarm fire in gallons per minute (GPM). The estimated pumping capacity of the County's Fire Rescue Department is 56,100 GPM. 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.

Assessable Costs Calculations

The costs calculations, apportionment methodology and assessable rates developed apply to the County's fire services serving the Fire Service Area.

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, 760 So.2d 998 (Fla. 4th DCA 2000), aff'd 825 So.2d 343 (Fla. 2002) (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. The Florida Supreme Court affirmed this decision in City of North Lauderdale v. SMM Properties, 825 So.2d 343 (Fla. 2002).

To address these concerns, Accenture developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department's budget was upheld by the Fourth District Court of Appeals in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The proposed fire rescue department's line item costs were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court's opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the County's fire rescue costs were split from emergency medical service costs based on the following general guidelines.

Direct Allocations

To the extent that certain budget line items could be allocated directly to fire, direct allocations were made. Additionally, any costs or revenues directly related to emergency medical services were allocated entirely to EMS or were removed entirely. For example, all costs associated with Thermal Imager Replacement and Bunker Gear were entirely allocated to fire, while Medical Supplies were entirely allocated to EMS.

Administrative Factor

Certain line items were allocated between fire and EMS based on an Administrative Factor. The 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 County's total Fire Rescue Department combat personnel staffing. Under normal staffing the County has 98 non-

EMS personnel and 54 EMS personnel for a total of 152 combat personnel. This normal staffing yields a 64.47% 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. For example, the Administrative Factor was applied to line items such as salaries and benefits to determine the fire service costs of these line items. Similarly, the Administrative Factor was applied to operating expenditures such as “Travel and Per Diem”, “Utility Services Electric Water Sewer” and “Office Supplies” to determine the fire service costs for these line items.

Operational Factor

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

To develop the Operational Factor for the County, Accenture obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the Fire Services Area during Fiscal Year 2022-23.

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 Fiscal Year 2022-23, the County recorded 61,667 total fire rescue incidents, of which 11,438 were non-EMS (i.e. fire) calls and 50,229 were EMS calls. This information results in a 18.55% non-EMS Operational Factor. For example, the Operational Factor was applied to line items such as “Repairs and Maint Fleet Management” and “Gasoline Oil and Lubricants” to determine the fire service costs for these line items.

Assessable Cost Calculations

The fire services assessable cost calculations for Fiscal Years 2025-26 through 2029-20 are based on the following assumptions for the purpose of this Fire Assessment Memorandum.

- The County provided the Fiscal Year 2025 adopted budget. The County also provided the 10-Year Public Safety Growth Plan that included the costs associated with additional paid firefighter positions.
- A five percent annual increase was applied across all personnel line items.

- A three percent annual increase was applied across most operating expenses; with Insurance Premiums and Charges Central Services Costs Allocations getting a 15% annual increase and Budget Transfer to General Fund getting an 8% annual increase.
- All capital expenditures were based on actual projected costs.
- A two percent annual increase was applied to all revenue line items.
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year.
- The line item "Statutory Discount" under "Miscellaneous Assessable Expenditures" reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item "Study Costs" under "Miscellaneous Assessable Expenditures" is the reimbursement to the County for the costs of conducting the assessment study. These costs are reimbursable through the assessment program.

Table 2 provides a calculation of the assessable costs for Fiscal Year 2025-26 based on an application of the above factors to the Fiscal Year 2025 adopted budget. The calculation yields an assessable cost of \$48,185,656 for Fiscal Year 2025-26.

Table 2
Fire Rescue Assessable Cost Calculations (Fiscal Year 2025-26)

	FY 25-26 Projected Budget	FY 25-26 Assessable Budget
Expenditures		
Personnel	\$55,903,733	\$36,079,528
Operating	\$17,539,312	\$10,558,177
Capital	\$893,600	\$614,111
Enhanced Services	\$0	\$0
Total Expenditures	\$74,336,644	\$47,251,816
Total Revenues	(\$2,263,016)	(\$1,654,747)
Net Expenditures Before Additional Costs	\$72,073,628	\$45,597,069
Miscellaneous Assessable Expenditures		
Statutory Discount		\$2,536,087
Study Costs		\$52,500
Total Additional Costs		\$2,588,587
Total Assessable Costs		\$48,185,656

Table 3 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2025-26 through Fiscal Year 2029-30 as well as the five-year average Fire Rescue Assessment Program cost.

Table 3**Proforma Fire Rescue Assessable Cost Calculations (Fiscal Year 2025-26 through 2029-30 and Five-Year Average)**

	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	FY 27-28 Assessable Budget	FY 28-29 Assessable Budget	FY 29-30 Assessable Budget	Five-Year Average Assessable Budget
Total Expenditures	\$47,251,816	\$49,817,475	\$57,547,389	\$60,991,265	\$64,414,888	\$56,377,292
Total Revenue	(\$1,654,747)	(\$1,687,842)	(\$1,721,599)	(\$1,791,152)	(\$1,791,152)	(\$1,722,274)
Total Additional Costs	\$2,588,587	\$2,673,868	\$3,101,433	\$3,290,846	\$3,479,096	\$3,026,766
Total Assessable Costs	\$48,185,656	\$50,803,501	\$58,927,223	\$62,526,081	\$66,102,831	\$57,681,784

Computation of Fire Rescue Assessments

Assessment Classifications

This section of the Memorandum includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The County's fire rescue assessment cost calculations provided herein are primarily based on information supplied by the County. The assessable cost projections developed by Accenture are designed to forecast preliminary annual assessment rates within each property use category based on the calculated assessable budget.

Special Benefit Assumptions

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land 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 program; and (iv) containing fire incidents occurring on land and within miscellaneous buildings with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

Apportionment Methodology

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

Cost Apportionment

To allocate the fire rescue assessable costs among all property use categories, Accenture worked with County staff to develop a methodology to address the time spent in response to fire rescue calls ("Demand Component") and the time available to respond to primary structure fire incidents ("Availability Component").

To develop the Demand and Availability Components, the Marion County Fire Rescue staff determined the annual man-hours of availability to respond to calls to primary structures within the Fire Services Area versus the annual man hours actually responding to fire rescue calls, preparing for call responses and maintaining required training and testing. The County included the actual or estimated time associated with the following components in the annual demand man-hours:

- (1) Fire calls;
- (2) EMS calls;
- (3) Fire Resupply & Reports;
- (4) EMS Resupply & Reports;
- (5) Training;
- (6) Hose Testing;
- (7) Hydrant Testing;
- (8) Pre-Fire Planning; and,
- (9) Public Education.

Based on the above, the County determined that 306,327.92 man-hours per year were spent on demand out of 858,480.00 total annual man-hours. Therefore, the remainder of the man-hours 552,152.08 or 64.32% of the man-hours per year, are available to respond to primary structure fire incidents and 35.68% of the annual man-hours are spent on demand.

Accordingly, 35.68% of the total five-year average fire rescue assessable costs (\$20,580,861) were allocated to the Demand Component and 64.32% of the total five-year average fire rescue assessable costs (\$37,100,923) were allocated to the Availability Component.

Cost Apportionment Assumptions

The following assumptions support findings that the cost apportionment used is fair and reasonable.

- Apportioning Fire Rescue Assessed Costs among classifications of property based upon historical demand for fire rescue services, but not Emergency Medical Services, is a fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available in accordance with the County's standards and practices.
- 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.
- 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 response is fair and reasonable and proportional to the special benefit received and will ensure that no property is assessed an amount greater than the special benefit received.
- Apportioning the Fire Rescue Assessed Costs between the County fire 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.

- EMS costs are not included in the Fire Rescue Assessable Budget and are not funded by the Fire Rescue Assessment.

Parcel Apportionment

Applying the foregoing cost apportionment methodology, fire rescue assessment rates were computed for each category of property use in the County for the Demand Component and the Availability Component. The underlying assumptions and specific methodology for the parcel apportionment for each component is generally described below.

Demand Component Assumptions

The following assumptions support findings that the parcel apportionment for the Demand Component is fair and reasonable.

- Apportioning the percentage of the fire rescue assessed costs 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 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.
- 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 costs among the property use categories.
- The level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property 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. The County's budget is sized based upon its ability to provide service to property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

The following assumptions support findings that the Demand Component parcel apportionment applied in the Residential Property Use Classification (including single-family, mobile homes, condominiums, duplexes and multi-family) is fair and reasonable.

- 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.
- 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.
- Apportioning the percentage of the fire rescue assessed costs 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.
- 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.

The following assumptions support findings that the parcel apportionment applied in the Non-Residential Property Use Classification (including commercial, industrial/warehouse, institutional and miscellaneous) is fair and reasonable.

- The separation of non-residential property buildings 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 is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- 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 a tax parcel's demand component.
- 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 space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.
- The County has determined that the average mobile home located on RV park property in the County has a building area of 720 square feet. Since the actual building area of these mobile homes may not be readily available and the cost of measuring the building area for each mobile home would greatly exceed any benefit to be derived from individual measurement, it is fair and reasonable to assign each mobile home within an RV park an assumed building square footage of 720 square feet.
- 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.

- 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 costs to such buildings based on such property's demand percentage.
- Apportioning the fire rescue assessed costs 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, the suppression of 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 protection assessed costs to miscellaneous buildings below 300 square feet in size.

The following assumptions support findings that the parcel apportionment applied in the Land Property Use Classification is fair and reasonable.

- While 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 costs 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 protection assessed costs to the first five acres of improved land.
- Apportioning the fire rescue assessed costs for the Demand Component for fire rescue services attributable to the land property use category on a per acre basis is a fair and reasonable method of parcel apportionment. 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. Accordingly, it is fair and reasonable not to apportion any of the fire protection assessed costs to acreage of 640 acres for any parcel.

Demand Component Methodology

To develop the parcel apportionment methodology for the Demand Component, Accenture obtained information from the County in an electronic format, identifying the number and type of fire rescue call responses within the Fire Service Area by County fire rescue vehicles for Fiscal Year 2022-23.

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

A data field in the FFIRS, "type of situation found," identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the "type of situation found" as recorded on the fire 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 departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the Marion County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the “fixed property use” as recorded on the fire incident reports.

Accenture analyzed the Fiscal Year 2022-23 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. The County fire rescue data for Fiscal Year 2022-23 represents 61,667 total incidents withing the Fire Service Area.

Of the 61,667 total incidents, there were 50,229 incidents classified as EMS based on the type of situation found indicated on the incident reports. These 50,229 EMS incidents were not included in this analysis.

Of the 11,438 remaining non-EMS type calls, 7,347 were calls to specific property uses. The remaining 4,079 calls were considered non-specific. Because of the inability to correlate these calls to specific property categories, the call analysis does not include these 4,079 calls. The County’s budget is sized based upon its ability to provide service to specific property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire services and the corresponding annual fire 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 use.

Using the fixed property use codes, the remaining 47,347 calls to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, institutional, miscellaneous buildings and land.

Table 4 illustrates the assignment of calls based on the analysis conducted.

Table 4
Demand Component Fire Calls by Property Use Category (Fiscal Year 2022-23)

Property Category	Number of Fire Incidents	Percent of Total Incidents
Residential	4,489	61.10%
Commercial	1,090	14.84%
Industrial/Warehouse	105	1.43%
Institutional	477	6.49%
Miscellaneous Buildings	146	1.99%
Land	1,040	14.16%
Total	7,347	100.00%

The portion of the five-year average assessable costs to provide fire rescue services based on the Demand Component were apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire incident data reported to the State Fire Marshal. This apportionment is illustrated in Table 5.

Table 5
Demand Component Cost Apportionment (Five-Year Average)

Property Category	Number of Fire Incidents	Percent of Total Incidents	Portion of Budget
Residential	4,489	61.10%	\$12,574,858
Commercial	1,090	14.84%	\$3,053,374
Industrial/Warehouse	105	1.43%	\$294,132
Institutional	477	6.49%	\$1,336,201
Miscellaneous Buildings	146	1.99%	\$408,984
Land	1,040	14.16%	\$2,913,311
Total	7,347	100.00%	\$20,580,861

The share of the Demand Component fire rescue assessable costs apportioned to each property use category was further apportioned among the parcels of property within each property use category in the manner described in Table 6.

Table 6
Demand Component Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	
➤ Commercial	Improvement Area Per Building
➤ Industrial/Warehouse	(Square Footage)
➤ Institutional	(300 Square Foot Minimum for Miscellaneous Buildings)
➤ Miscellaneous Buildings	
Land	Acre (Capped at 640 acres) (5-acre credit for improved parcels)

Availability Component Assumptions

The following assumptions support findings that the parcel apportionment for the Availability Component is fair and reasonable.

- 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 necessary for availability to respond to fire calls to primary structures for fire rescue services is fair and reasonable and proportional to the special benefit received by such structures.
- Assessed properties specially benefit from the availability of a professional fire rescue services program within the County through lowered fire insurance premiums and the protection of the life and safety of the occupants of the property. Because such benefits primarily accrue to primary structures, and because the County staffs and plans the deployments of its capital resources to service primary structures, including residential dwellings, commercial, industrial/warehouse and institutional properties, and not to land or miscellaneous buildings,

it is fair and reasonable not to apportion any of the fire protection assessed costs relating to the Availability Component to the land or miscellaneous buildings property use categories.

- The potential demand for fire rescue services availability is generated by the total quantity of primary structures within the Fire Services Area. Therefore, it is fair and reasonable to apportion the fire rescue assessed costs for the Availability Component pursuant to the square footage of primary structures represented by equivalent dwelling units (EDUs), based on the average size of a single-family residential dwelling unit.
- The Fire Rescue Department's staffing for potential responses to residential 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 or size of the residential structure, by assigning 1 EDU to each dwelling unit.
- 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.
- 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.

Availability Component Methodology

To develop the Availability Component, the County analyzed the ad valorem tax roll data to determine the average square footage for a typical single-family residence within the Fire Services Area or the equivalent dwelling unit (EDU). For Marion County, the EDU value is equal to 2,685 square feet. This EDU value was then used to calculate the number of EDUs attributable to primary structures on each parcel of non-residential property, excluding land and miscellaneous buildings.

Property Data

The County provided Accenture with information from the special assessment roll developed by County staff and based on the ad valorem tax roll from the Marion County Property Appraiser's office to develop the billing unit information used to calculate assessment rates. Attached as Appendix C are the DOR Codes and Appendix D are the Extra Features Codes.

Table 7 below provides the units for each property use category for both the Demand and Availability Component.

Table 7
Property Data Unit Counts by Property Use Category

Category	Demand		Availability	
	Number of	Unit Type	Number of Units	Unit Type
Residential	164,317	Dwelling Unit	164,317	EDU
Commercial	16,747,745	Square Feet	6,238	EDU
Industrial/Warehouse	13,482,669	Square Feet	5,021	EDU
Institutional	8,785,591	Square Feet	3,272	EDU
Miscellaneous Buildings	31,897,468	Square Feet	NA	NA
Land	737,178	Acres	NA	NA

Computation of Fire Rescue Special Assessment Rates–Demand Component

Applying the parcel apportionment methodology for the Demand Component, the Demand Component fire rescue assessment rates were computed for each category of property use in the County. Based on the Demand Component portion of the assessable costs of providing fire rescue services, the number of fire calls apportioned to specific property categories, and the number of billing units within the specific property categories, Table 8 summarizes the recommended Demand Component assessment rates after application of the updated fire rescue assessment methodology at 100 percent of the five-year average assessable costs for the Demand Component.

Table 8
Fire Rescue Assessment Rates – Demand Component (Five-Year Average)

Category	Demand Component
Residential	Per Dwelling Unit
Residential	\$76.53
Non-Residential	Per Square Foot
Commercial	\$0.1823
Industrial/Warehouse	\$0.0218
Institutional	\$0.1521
Miscellaneous Buildings (greater than 300 sq ft)	\$0.0128
Land	Per Acre
Land (capped at 640 acres)	\$3.95

Computation of Fire Rescue Special Assessment Rates – Availability Component

Applying the parcel apportionment methodology for the Availability Component, the Availability Component fire rescue assessment rate per EDU was calculated. Based on the Availability Component portion of the assessable costs of providing fire rescue services and the number of EDUs within the Fire Services Area, Table 9 summarizes the recommended Availability Component assessment rate after application of the updated fire rescue assessment methodology at 100 percent of the five-year average assessable costs for the Availability Component.

Table 9
Fire Rescue Assessment Rates – Availability Component (Five-Year Average)

	Five-Year Average
Total Assessment Funding Requirement	\$37,100,923
Total Number of EDUs	178,848
Rate Per EDU	\$207.44

Table 10 summarizes the recommended combined assessment rates after application of the revised fire rescue assessment methodology for all property categories at 100 percent of the five-year average assessable costs for both the Demand Component and the Availability Component.

Table 10
Fire Rescue Assessment Rates–Combined (Five-Year Average)

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

Exemptions and Impact of Exemptions

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

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

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

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

Whether the County decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of

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

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a County's fire assessable cost calculations.

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

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the fire assessment:

- Land classified as agricultural land pursuant to Section 193.461, Florida Statutes; and
- Buildings of Non-Residential property that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

Table 11 summarizes the estimated Five-Year Average impact of exempting governmental, institutional wholly tax-exempt and agricultural property.

Table 11
Estimated Impact of Exemptions (Five-Year Average)

Financial Classification	Five-Year Average
Estimated Assessable Costs	\$57,681,784
Estimated Buy-down for Exemptions	\$5,199,215
Estimated Net Revenue	\$52,482,569

Outstanding Issues

Issue 1: Apportionment Methodology

The apportionment methodology is based on the level of services and resources currently being provided by the County. Any changes in the level of services or resources within the County could affect the apportionment methodology and should be analyzed prior to imposition of future fire assessments.

Issue 2: 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.

Issue 3: Exemption of Governmental Parcels

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

Issue 4: Collection of Assessments from Governmental Property

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment

imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for fire services provided by the County. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

Issue 5: Exemption of Institutional, Tax-Exempt Parcels (Non-Governmental)

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

Issue 6: 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 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.

Issue 7: Extension of Rates

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

Appendix A

Situation Found Codes and Descriptions

Situation Found Codes and Descriptions

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
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	Yes

Situation Found Code	Description	EMS Type Call
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
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No

Situation Found Code	Description	EMS Type Call
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
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

Situation Found Code	Description	EMS Type Call
815	Severe weather or natural disaster standby	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

Appendix B

Fixed Property Use Codes and Descriptions

Fixed Property Use Codes and Descriptions

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
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL

Fixed Property Use Code	Description	Category Assigned
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
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	MISCELLANEOUS
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC

Fixed Property Use Code	Description	Category Assigned
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 C

DOR Codes

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
46	FOOD PROCESSING/BAKERIES	INDUSTRIAL/WAREHOUSE

DOR	Descr	Category
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

DOR	Descr	Category
95	RIVERS & LAKES, SUBMERGED	NOT USED
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 D

Extra Feature Codes

EXTRA FEATURES BUILDING CODES

CODE	DESCRIPTION	Misc Bldg Use
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	
130	GOLF MINIATURE	
132	HANDBALL COURT	

CODE	DESCRIPTION	Misc Bldg Use
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	
BVD	BANK VAULT DOOR	

CODE	DESCRIPTION	Misc Bldg Use
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	
UGR	GARAGE-UNFINISHED	
UOP	PORCH OPEN-UNF	
USP	SCRN PORCH-UNF	

CODE	DESCRIPTION	Misc Bldg Use
UST	UST UTILITY-UNF	
UVP	VINYL PORCH-UNF	
WTR	WATER PLANT	
MBL	Mobile Home	

