

**CITY OF**  
**AVON PARK**  
**FIRE RESCUE ASSESSMENT PROGRAM**

**December 1999**

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## EXECUTIVE SUMMARY

### INTRODUCTION

Government Services Group, Inc. (GSG) specializes in providing management consulting services to local governments utilizing computer based technology and process oriented analysis. GSG is also affiliated with and partially owned by Nabors, Giblin & Nickerson, P.A. (NG&N), a law firm dedicated to the representation of local governments on issues of finance and taxation. Both firms have collectively developed special experience in structuring and implementing alternative revenue sources in Florida. The City of Avon Park (City) has entered into a professional services agreement with GSG and NG&N to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund Fire Rescue services within the City (Fire Rescue Assessment Project).

The City of Avon Park Fire and Rescue Department provides fire suppression and first response rescue services within the four square mile area within the Avon Park City limits. Presently, there are approximately 15 persons employed by the Fire and Rescue Department who provide 24-hour fire rescue services throughout the City from one fire rescue station. The 1998-99 Fiscal Year budget for the Avon Park Fire and Rescue Department is approximately \$662,878. These funds are provided from City General Fund.

The objective of the Fire Rescue Assessment Project is to develop and implement a recurring annual assessment to be imposed by the City to fund fire rescue services provided by the City commencing Fiscal Year 2000-2001. The assessment would be collected on the tax bill beginning in November 2000 (Fire Rescue Assessment). This document is the Fire Rescue Assessment Report (Assessment Report) which is one of the project deliverables specified in the scope of services incorporated in the professional services agreement between the City and GSG/NG&N.

The development of the methodology contained within this Assessment Report for calculating the special assessments for fire rescue services to each property use category included the following steps:

- The full costs to provide fire rescue services were functionalized and identified.
- The percentage of calls was allocated to property use categories that conform to the Highlands County Property Appraiser's database utilized in the creation of the real property assessment roll.
- The percentage of specific fire rescue calls by property use category was calculated and used to cost apportion the budget to the appropriate category.
- A parcel apportionment methodology was determined for each category and assessment rates were calculated for each property use category.

The goals of this study were as follows:

- To utilize the City's approved budget for Fiscal Year 1998-99 and requested budget for Fiscal Year 1999-2000 to determine assessable costs.
- To determine a consistent, feasible and legally sufficient special assessment methodology and special assessments that are capable of collection as a non-ad valorem assessment using the ad valorem collection process provided in the Uniform Method.
- To apply the assessment methodology and develop preliminary assessment rates within the identified property use categories.

<b>STUDY METHODOLOGY</b>
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GSG performed the following tasks in accomplishing the project objectives:

- Undertook extensive data collection and a detailed research process to identify the operations and funding of operations within the City;
- Conducted extensive interviews with City staff to identify all services and costs in the City Fire and Rescue Department;
- Analyzed the approved Fiscal Year 1998-99 budget and proposed Fiscal Year 1999-2000 budget for the provision of fire rescue services, both expenditures and revenues;
- Compared the expenditure requirement with anticipated revenues to develop an assessment funding requirement line item;
- Analyzed one year of fire rescue call data to allocate the provision of services to property use categories within the City; and
- Distributed the assessment funding requirement for Fiscal Year 2000-2001 among identified property use categories based upon the recommended parcel apportionment to determine preliminary assessment rates for services in the City for Fiscal Year 2000-2001.

NG&N's responsibility included scrutiny of the proposed assessment apportionment methodology and deliverables and an analysis relative to the legal tests required in Florida for a valid special assessment that can be collected under the Uniform Method.

**APPORTIONMENT  
METHODOLOGY**

The calculation of assessment rates for fire rescue services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing services through the development of a budget and a determination of the assessable costs within such budget. The second data element is the analysis of fire rescue service delivery data segregated to property use categories (i.e., call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire rescue services and to identify a fair and reasonable method of apportioning of assessable costs among all benefited parcels within each property use category.

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

NG&N has had substantial involvement in the development, review and analysis of the proposed assessment apportionment methodology and deliverables relative to the legal tests required in Florida for a valid special assessment that is to be collected under the Uniform Method.

**PRELIMINARY  
ASSESSMENT RATES  
AND CLASSIFICATIONS**

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

The City Fire and Rescue Department budget provided herein is primarily based on information supplied by the City Fire and Rescue Department. The budget developed by the City is designed to provide preliminary assessment rates within each property use category for Fiscal Year 2000-2001. The budget is based on the City's proposed Fiscal Year 1999-2000 budget, projected cost increases for Fiscal Year 2000-2001, as well as the additional costs identified by GSG to implement the Fire Rescue Assessment Project.

Table 1 utilizes assessment cost allocation percentages (calls per property use category) to allocate the unfunded assessable costs to each property use category.

**TABLE 1  
COST APPORTIONMENT**

<b>Property Category</b>	<b>Number of Fire Rescue Incidents</b>	<b>Percent of Total Incidents</b>	<b>Portion of Budget</b>
Residential	491	69.84%	\$583,784
Commercial	94	13.37%	\$111,763
Industrial/Warehouse	15	2.13%	\$17,835
Institutional	68	9.67%	\$80,850
Nursing Home	35	4.98%	\$41,614
<b>TOTAL</b>	<b>703</b>	<b>100.00%</b>	<b>\$835,845</b>

Source: Budget – The Avon Park Fire and Rescue Department

Table 2 details the aggregate dollar amounts of assessable costs allocated to each property use category divided by the number of dwelling units (for the Residential Categories) and by the number of buildings within each classification (for the Non-Residential Categories) to determine the preliminary assessment rate on a per unit or per building basis for Fiscal Year 2000-2001 at 100 percent of the proposed budget.

**TABLE 2  
PRELIMINARY RATES – ALL PROPERTY CATEGORIES  
FISCAL YEAR 2000-2001  
100% OF ASSESSABLE COSTS = \$835,845**

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Dwelling Unit</b>				
Residential	\$164				
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/Warehouse</b>	<b>Institutional</b>	<b>Nursing Homes</b>
	< 1,999	\$95	\$59	\$131	\$1,189
	2,000 - 3,499	\$190	\$119	\$262	\$2,378
	3,500 - 4,999	\$332	\$207	\$458	\$4,161
	5,000 - 9,999	\$475	\$296	\$654	\$5,945
	10,000 - 19,999	\$950	\$593	\$1,308	\$11,890
	20,000 - 29,999	\$1,899	\$1,185	\$2,617	\$23,779
	30,000 - 39,999	\$2,849	\$1,778	\$3,925	\$35,669
	40,000 - 49,999	\$3,798	\$2,370	\$5,233	\$47,559
	> 50,000	\$4,748	\$2,963	\$6,541	\$59,448

The net revenue generated from the application of these rates will require the application of revenues from other available revenue sources to fund exemptions as will be discussed further in Issues 3, 4 and 5 of the Executive Summary.

<b>REMAINING ISSUES</b>
-------------------------

GSG and NG&N have identified the following issues that require further consideration with respect to the preliminary assessment rates that are developed and presented in this Assessment Report.

***Issue 1: Verification of Database on Real Property Assessment Roll***

Data utilized to assign property use categories and the number of billing units per category is based upon information maintained on the real property assessment roll maintained by the Highlands County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, county property appraisers are charged only with the responsibility of determining the value of all property within each county and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus upon property use, size of improvements and other characteristics not related to value. A majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. However, the City of Avon Park Fire and Rescue Department staff assisted GSG in the verification of data for some parcels of property within the City.

***Issue 2: Proportionately High Number of Fire Rescue Incidents to the Nursing Home Property Use Category***

The analysis of the fire rescue incidents for the City reveals that the Nursing Home Property Use Category experiences an inordinate number of fire rescue calls. The high number of calls to nursing home types of property has dictated separation of their uses in the cost apportionment exercise.

The high number of fire rescue incidents to the Nursing Home Property Use Category and the burden of funding fire rescue services must be addressed. It is recommended that other funding mechanisms or combinations of funding mechanisms be utilized to augment this property use category. However, the tables provided in this Report depict the Nursing Home Property Use Category assessments at the actual rates for the Nursing Home Property Use Category.

***Issue 3: Exemption and General Fund Subsidization of Institutional, Tax-Exempt (Non-Governmental) Parcels***

The aggregate cost for fire rescue services provided to institutional, tax-exempt properties has been estimated as part of the all the property use categories based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report require an identification of the calls for service to these properties and

therefore their respective costs. In the event a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions are required to be funded from the City's general fund since the financial burden of such exemption cannot be apportioned to non-exempt parcels. Care should be taken to craft any exemption to include a non-discriminatory exemption class based upon valid public purpose concepts.

***Issue 4: Exemption and General Fund Subsidization of Governmental Property***

In addition to the not-for-profit, tax-exempt properties identified in Issue 3, the aggregate cost for fire rescue services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) has also been estimated as part of all the property use categories based on an analysis of each parcel's use. As discussed in Issue 3, the fair apportionment concepts in the methodology provided within this Assessment Report requires an identification of the calls for service to these properties and therefore their respective costs. In the event a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from the City's general fund or other legally available source since the financial burden of such exemption cannot be apportioned to non-exempt parcels. A corollary issue related to the collection of assessments from governmental property is further discussed in Issue 6.

***Issue 5: 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 holdings may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that 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 in determining whether the governmental unit has the authority to pay a charge or assessment for fire rescue services provided by the City. 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 6: Conditions Assumed in Legal Sufficiency Conclusion***

GSG has completed the development of preliminary assessment rates and property use classifications to fund the cost of providing fire rescue services by determining the full cost of the services to be provided and suggesting a preliminary apportionment methodology designed to be consistent with the legal sufficiency tests of special benefit to property and fair apportionment articulated in Florida case law for a valid special assessment. Integral assumptions in the Legal Sufficiency Conclusion provided in this Assessment Report are that (i) the assessment ordinance and implementing resolutions adopted by the City contain specific legislative findings supporting such a conclusion as prepared and directed by NG&N, (ii) no exceptions are created that would undermine the apportionment method described in

this Assessment Report, and (iii) the final assessment roll is prepared by the consulting team specified in the existing agreement with the City.

## **FIRE RESCUE SERVICES ASSESSMENT REPORT**

### **INTRODUCTION**

Government Services Group, Inc. (GSG) specializes in providing management consulting services to local governments utilizing computer based technology and process oriented analysis. GSG is also affiliated with and partially owned by Nabors, Giblin & Nickerson, P.A. (NG&N), a law firm dedicated to the representation of local governments on issues of finance and taxation. Both firms have collectively developed special experience in structuring and implementing alternative revenue sources in Florida. The City of Avon Park (City) has entered into a professional services agreement with GSG and NG&N to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund Fire Rescue services within the City (Fire Rescue Assessment Project).

The City of Avon Park Fire and Rescue Department provides fire suppression and first response rescue services within the four square mile area within the Avon Park city limits. Presently, there are approximately 15 persons employed by the Fire and Rescue Department who provide 24-hour fire rescue services throughout the City from one fire rescue station. The 1998-99 Fiscal Year budget for the Avon Park Fire and Rescue Department is approximately \$662,878. These funds are provided from the City's General Fund.

The objective of the Fire Rescue Assessment Project is to develop and implement a recurring annual assessment to be imposed by the City to fund fire rescue services provided by the City commencing Fiscal Year 2000-2001. The assessment would be collected on the tax bill beginning in November 2000 (Fire Rescue Assessment). This document is the Fire Rescue Assessment Report (Assessment Report) which is one of the project deliverables specified in the scope of services incorporated in the professional services agreement between the City and GSG/NG&N.

The development of the methodology contained within this Assessment Report for calculating the special assessments for fire rescue services to each property use category included the following steps:

- The full costs to provide fire rescue services were functionalized and identified.
- The percentage of calls was allocated to property use categories that conform to the Highlands County Property Appraiser's database utilized in the creation of the real property assessment roll.
- The percentage of specific fire rescue calls by property use category was calculated and used to cost apportion the budget to the appropriate category.

- A parcel apportionment methodology was determined for each category and assessment rates were calculated for each property use category.

The goals of this study were as follows:

- To utilize the City's approved budget for Fiscal Year 1998-99 and requested budget for Fiscal Year 1999-2000 to determine assessable costs.
- To determine a consistent, feasible and legally sufficient special assessment methodology and special assessments that are capable of collection as a non-ad valorem assessment using the ad valorem collection process provided in the Uniform Method.
- To apply the assessment methodology and develop preliminary assessment rates within the identified property use categories.

## OBJECTIVES

In order to achieve the study goals, a number of objectives were accomplished as follows:

- Develop an inventory of the City's existing and proposed fire rescue services.
- Determine full costs of providing fire rescue services within the City's boundaries.
- Review such final cost determination with the City to confirm that all elements provide the requisite special benefit to the identified classifications of assessed property.
- Determine the relative benefit derived by categories of property use within the City anticipated from the projected delivery of fire rescue services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each property use category.
- Develop parcel classifications and calculate preliminary assessment rates for Fiscal Year 2000-2001.
- Ascertain that the preliminary assessment rates and parcel classifications recommended are capable of collection conforming to the statutory requirements of the Uniform Method.

## STUDY METHODOLOGY

GSG performed the following tasks in accomplishing the project objectives:

- Undertook extensive data collection and a detailed research process to identify the operations and funding of operations within the City;
- Conducted extensive interviews with City staff to identify all services and costs in the City Fire and Rescue Department;
- Analyzed the approved Fiscal Year 1998-99 budget and proposed Fiscal Year 1999-2000 budget for the provision of fire rescue services, both expenditures and revenues;
- Compared the expenditure requirement with anticipated revenues to develop an assessment funding requirement line item;
- Analyzed one year of fire rescue call data to allocate the provision of services to property use categories within the City; and
- Distributed the assessment funding requirement for Fiscal Year 2000-2001 among identified property use categories based upon the recommended parcel apportionment to determine preliminary assessment rates for services in the City for Fiscal Year 2000-2001.

NG&N's responsibility included scrutiny of the proposed assessment apportionment methodology and deliverables and an analysis relative to the legal tests required in Florida for a valid special assessment that can be collected under the Uniform Method.

## SERVICE DESCRIPTION AND BUDGET

### SERVICE DESCRIPTION

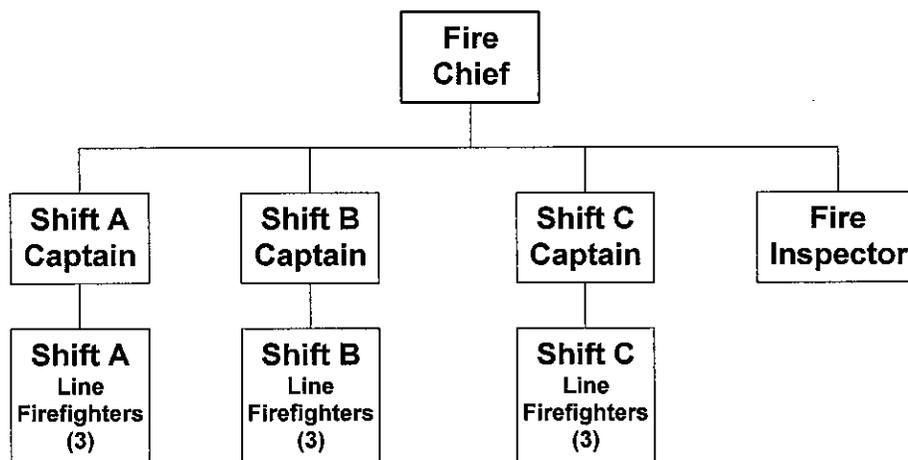
The City of Avon Park (City) provides fire and first response rescue services citywide. The Fire Rescue Department is staffed with 15 full-time paid staff and augmented with five volunteers. Approximately 85% of the City has operational water hydrants and the numerical rating provided by the Insurance Services Office ("ISO") is six. For Fiscal Year 1998-99, the City provided \$662,878 from the general fund to pay for these services and \$722,099 has been requested to pay for these services for Fiscal Year 1999-2000.

The distinction between the various types of services provided by the City is integral to the apportionment methodology recommended in the Assessment Report. The delivery of services and their various funding mechanisms were examined in detail to ensure that the apportionment methodology and resultant fire rescue assessment rates have been structured and developed to reflect the unique situation found in the City of Avon Park.

The City Fire Rescue Department operates one station and covers approximately four square miles within the City limits. The fire rescue station is located on South Delaney Avenue between Main Street and East Pine Street. The City's emergency medical services consist of first response only. Emergency medical transport services are provided by Highlands County ("County").

Figure 1 provides the organization of the Fire and Rescue Department:

Figure 1



Note: Full time paid fire-fighting staff are supplemented by five volunteer fire fighters.

Table 3 outlines the City's current inventory of vehicles.

**TABLE 3  
FIRE RESCUE VEHICLES**

Station
(3) Engine 1996, 1984, 1973
(1) Rescue Truck
(1) Brush Truck
(1) Chief's Vehicle
(1) Recovery Boat

Source: City Fire and Rescue Department

The City's Fire and Rescue Department responds to calls using the following guidelines based on the response protocol provided in Table 4:

**TABLE 4  
RESPONSE PROTOCOL**

Type of Call	Response
Residential Structure Fire	(2) Engines, Rescue, Chief
Non-Residential Structure Fire	(2) Engines, Rescue, Chief
Vehicle Fire	(1) Engine
Brush Fire	(1) Engine, Brush Truck
Hazardous Material	(1) Engines, Rescue, Chief, Notify State Warning Point
Medical Emergency	(1) Engine, Rescue
Illegal Burn	(1) Engine (Non-Emergency)
Water Rescue	<u>Pool</u> – (1) Engine, Rescue, Chief (Notification Only) <u>Other Bodies of Water</u> – (1) Engine, Rescue Recovery Boat
Vehicle Accident	(1) Engine, Rescue; (Entrapment) Chief, Extrication Equipment
Bomb Threat	Stage and verify Sheriff's Office Response (1) Engine (Non-Emergency), Advise Chief
Mass Casualty	Chief, (1) Engine, Rescue

Source: City of Avon Park, Fire and Rescue Department

**ASSESSABLE COST  
CALCULATIONS**

The 1998-99 Fiscal Year budget for the Avon Park Fire and Rescue Department is approximately \$662,878. These funds are provided from City General Fund

revenues. Table 5 details the projected full cost for the City to administer its fire rescue program for each major function in Fiscal Year 1999-2000 and for 2000-01.

**TABLE 5  
AVON PARK FIRE AND RESCUE DEPARTMENT BUDGET**

City of Avon Park Budget	General Fund Fire Rescue Department Expenditures				
	1998 Amended Budget	1999 Amended Budget	2000 Estimate Budget	2001 Proforma Budget	1998-2000 Average % Increase
<b>Personnel</b>					
Executive Salaries	6,516	40,000	44,000	47,649	
Regular Salaries & Wages	387,000	415,219	427,672	463,141	
Overtime	18,013	6,600	10,000	10,829	
Special Pay	4,075	4,075	5,040	5,458	
FICA	31,004	35,329	37,233	40,321	
Retirement (FRS)	4,410	3,861	3,977	4,307	
Retirement (Fire)	16,263	26,000	27,768	30,071	
Life & Health Insurance	49,050	55,500	55,500	60,103	
Worker's Compensation	17,664	15,300	15,759	17,066	
<b>Total Personnel Costs</b>	<b>\$533,995</b>	<b>\$601,884</b>	<b>\$626,949</b>	<b>\$678,945</b>	
<b>Operating</b>					
Annual Physicals	3,600	2,800	3,600	3,899	
Travel & Per Diem	1,000	1,300	2,400	2,599	
Communications Services	5,000	5,000	5,000	5,415	
Training Schools	900	3,200	5,000	5,415	
Gasoline	1,800	1,600	1,700	1,841	
Diesel	2,000	1,700	1,800	1,949	
Electricity	4,860	4,500	4,500	4,873	
Water	942	900	1,500	1,624	
Vehicle Insurance	5,450	4,570	4,600	4,982	
Other Insurance	2,134	1,789	1,800	1,949	
Building Repair & Maintenance	3,500	2,400	2,600	2,816	
Vehicle Repair & Maintenance	5,000	5,700	6,000	6,498	
Printing & Binding	35	35	0	0	
Machinery Repair & Maintenance	5,850	3,100	3,200	3,465	

Department Budget (cont.)

City of Avon Park Budget	General Fund Fire Rescue Department Expenditures				
	1998 Amended Budget	1999 Amended Budget	2000 Estimate Budget	2001 Proforma Budget	1998-2000 Average % Increase
Fire Prevention Activities	1,000	500	1,000	1,083	
Office Supplies	800	1,000	1,200	1,300	
Operating Supplies	2,500	2,700	2,800	3,032	
Subscription & Memberships	700	700	900	975	
Uniforms	3,300	3,300	3,850	4,169	
<b>Total Operating Expenses</b>	<b>\$50,371</b>	<b>\$46,794</b>	<b>\$53,450</b>	<b>\$57,883</b>	
<b>Capital</b>					
Machinery & Equipment	16,925	8,200	35,700	38,661	
County Funds	6,000	6,000	6,000	6,498	
<b>Total Capital Outlay</b>	<b>\$22,925</b>	<b>\$14,200</b>	<b>\$41,700</b>	<b>\$45,158</b>	
<b>Total Fire Department Expenditures</b>	<b>\$607,291</b>	<b>\$662,878</b>	<b>\$722,099</b>	<b>\$781,986</b>	<b>0.08293468</b>
<b>Fire Inspection Revenues</b>				<b>\$5,000</b>	
<b>Net Revenue Requirement</b>				<b>\$776,986</b>	
<b>Tax Collector</b>				<b>\$16,817</b>	
<b>Statutory Reserve</b>				<b>\$42,042</b>	
<b>Assessment Revenue Requirement</b>				<b>\$835,845</b>	

Source: City Finance Department

The budget contains assumptions for the purpose of this Assessment Report. These assumptions are based on information and projections provided by the City's Fire and Rescue Department. Those assumptions are:

**Budget Process/Financial Projections**

- The increase in budget for Fiscal Year 2000-01 will equal the average percentage increase from Fiscal Year 1997-98 to 1998-99 and from 1998-99 to 1999-2000.
- Expenditures for Fiscal Year 1999-2000 will equal the amount identified in the 1999-2000 budget estimate.

**Capital Equipment and Facilities**

- The increase in capital facilities and equipment for Fiscal Year 2000-01 is based on the average percentage increase that occurred between Fiscal Year 1997-98 and 1998-99 and 1999-2000.

## **Administrative**

- Two percent has been included to cover the costs for the Highlands County Tax Collector to collect the assessments on the tax bill.
- A five percent reserve has been included due to the statutory requirement that local governments budget only 95 percent of projected revenues.

## **DETERMINATION OF FIRE RESCUE DEMAND**

### **INCIDENT DATA**

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue calls made by City Fire and Rescue Department vehicles for calendar year 1998.

The City utilizes the Florida Fire Incident Reporting System (FFIRS) to report 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. There is a data field in the FFIRS (fixed property use) that identifies the type of property fire departments respond to for each fire incident. A description of the fixed property use codes is provided in Appendix A. The fixed property uses correlate to property uses determined by the County Property Appraiser on the ad valorem tax roll. A listing of the Highlands County Property Appraiser's combined Land Type and Property Use Codes is provided as Appendix B. A listing of the Highlands County Property Appraiser's improvement codes is provided as Appendix C.

GSG analyzed the 1998 fire rescue incident data to evaluate trends and determine if aberrations were present. City Fire Rescue Department data for 1998 represents 901 calls. There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent non-specific incidents, which are calls that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of calls along roads and highways.

Of the 901 calls occurring within the Avon Park city limits, 722 were calls to specific property uses. The remaining 179 calls were considered non-specific calls. Because of the inability to correlate these calls to specific property categories, the call analysis does not include these 179 calls.

Using the discrete FFIRS fixed property use code provided for each call, GSG was able to determine the type of property responded to for each incident by correlating it to the Department of Revenue (DOR) use code assigned to the property by the Property Appraiser.

Using the DOR code, the remaining 722 calls to specific property were initially assigned to the following property use categories: single-family, multi-family, commercial, industrial/warehouse, institutional, vacant and nursing home. There were no calls to agricultural property.

Once the initial assignment of incidents was analyzed, categories with an insignificant number of incidents were excluded from the next analysis. Incidents to similar types of property categories were aggregated where deemed appropriate. Additionally, because of the urbanized character of the City, it is assumed that the suppression of fires on vacant property primarily benefits adjacent improved property

by containing the spread of fire rather than preserving the value of the vacant parcel or the use and enjoyment of any surface improvements. Accordingly, calls to vacant property were not included in the final analysis of the fire call database. The removal of these incidents resulted in 703 calls to specific property.

Due to the relatively high number of incidents to nursing home property, a separate category for nursing homes was created and maintained. All other calls to institutional properties, such as government, churches and non-profit service organizations, were aggregated to the "Institutional" category.

Because of the low incidence of calls to multi-family property and the low number of multi-family properties, the multi-family calls and property uses were aggregated into a "residential" category.

Table 6 illustrates the final assignment of fire rescue incidents and proportion of calls by property use category within the City.

**TABLE 6  
FIRE RESCUE INCIDENTS AND PROPORTION OF CALLS  
BY CATEGORY**

<b>Property Category</b>	<b>Number of Fire Rescue Incidents</b>	<b>Percent of Total Incidents</b>
Residential	491	69.84%
Commercial	94	13.37%
Industrial/Warehouse	15	2.13%
Institutional	68	9.67%
Nursing Home	35	4.98%
<b>TOTAL</b>	<b>703</b>	<b>100.00%</b>

Source: Avon Park Fire Rescue Department

**PROPERTY  
DATA**

Using the data from the most recent working files from the real property assessment roll, there are approximately 4,002 parcels to be assessed within the incorporated area of the City on the real property ad valorem tax roll.

Each property use within the City on the ad valorem tax roll was assigned to one or more of the categories that correlate to the fixed property use category in the fire rescue incident reports based upon their assignment of use by the Highlands County Property Appraiser or based on verification of use obtained through field research. The two-digit number used by the Property Appraiser is assigned based on the Florida Department of Revenue ("DOR") property use codes reflected in Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property use categories is provided as Appendix B. In addition to the information on the ad valorem tax roll, the Property Appraiser building file was used to determine building level categories based on a two digit improvement code assigned by the Property Appraiser. The DOR property use codes were used to categorize property.

For parcels assigned to the single-family and multi-family residential property use categories, the total number of dwelling units was determined.

For parcels within the non-residential property use categories of commercial, industrial/warehouse, institutional, and nursing home, the amount of adjusted square footage of the non-residential structures was determined from the building files on the ad valorem tax roll, where available.

**SPECIAL BENEFIT  
ASSUMPTIONS**

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

- Services possess a logical relationship to the use and enjoyment of improved property by: (i) protecting the value of the improvements and structures by providing available fire control services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program within the City; and (iv) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.
- The combined fire control and first response services of the City under its existing consolidated program enhances and strengthens the relationship of such services to the use and enjoyment of the structure and improvements within improved parcels of property within the City.

- As a consequence of such fire rescue program, substantially all of the annual budget will be required to meet anticipated demand for fire protection and the costs to be incurred in anticipated stand-alone emergency medical responses do not represent a material incremental annual budget cost and, therefore, do not materially increase the assessable costs to any parcel.

**APPORTIONMENT  
METHODOLOGY**

The following section describes the recommended assessment apportionment methodology for services based on (i) the Fire and Rescue Department budget, (ii) the real property tax roll maintained by the property appraiser for property within the City, and (iii) the fire rescue incident data specific to the City. Included are the underlying special benefit and fair apportionment assumptions.

The assessable cost to provide fire rescue services for Fiscal Year 1999-2000 was apportioned among property use categories based upon the historical demand for services reflected by the incident data as illustrated in Table 7.

**TABLE 7  
COST APPORTIONMENT**

<b>Property Category</b>	<b>Number of Fire Rescue Incidents</b>	<b>Percent of Total Incidents</b>	<b>Portion of Budget</b>
Residential	491	69.84%	\$583,784
Commercial	94	13.37%	\$111,763
Industrial/Warehouse	15	2.13%	\$17,835
Institutional	68	9.67%	\$80,850
Nursing Home	35	4.98%	\$41,614
<b>TOTAL</b>	<b>703</b>	<b>100.00%</b>	<b>\$835,845</b>

Source:  
Budget – The Avon Park Fire and Rescue Department

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings on parcels of property within each property use category in the manner described in Table 8.

**TABLE 8  
PARCEL APPORTIONMENT  
WITHIN PROPERTY USE CATEGORIES**

Category	Parcel Apportionment
Residential <ul style="list-style-type: none"> <li>• Residential</li> </ul>	Dwelling Unit
Non-Residential <ul style="list-style-type: none"> <li>• Commercial</li> <li>• Industrial/Warehouse</li> <li>• Institutional</li> <li>• Nursing Home</li> </ul>	Improvement Area Per Building Within Square Footage Classifications

## COMPUTATION OF FIRE RESCUE ASSESSMENTS

Applying the foregoing parcel apportionment methodology, fire rescue assessment rates were computed for each category of property use in the City. The specific methodology and underlying assumptions for the parcel apportionment within each category of property use is generally described below.

### RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

- The size or the value of the residential parcel does not determine the scope of the required response. The potential demand for services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

### Residential Property Parcel Apportionment Calculation

Based upon the historical demand for services, the percentages of the City's total assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to property in these residential property use categories was divided by the number of dwelling units in the residential category to compute the fire rescue assessment to be imposed against each dwelling unit. The Residential Category includes single-family dwelling units, mobile homes, mobile home park spaces, duplexes and multi-family buildings with three or more dwelling units including condominiums and townhouses. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the per dwelling unit charge per category to compute the residential fire rescue assessment for the parcel.

Table 9 illustrates the assignment of dwelling units under this apportionment methodology for the Residential Property Use category.

**TABLE 9  
PARCEL APPORTIONMENT  
RESIDENTIAL PROPERTY USE CATEGORY**

Property Category	Number of Dwelling Units
Residential	3,555

Source: August 1999  
Preliminary Assessment Roll

<p><b>NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS</b></p>
--

The capacity to deal with fires and other emergencies in Non-Residential Property Use Classifications is governed by the following:

- The City Fire and Rescue Department has one fire station strategically located centrally in the City, allowing fire-fighting and rescue forces to respond in an average of approximately three minutes from time of dispatch to arrival.
- The current pumping capacity is defined as, the combined amount of water that all apparatus in the City Fire and Rescue Department can pump to a first alarm non-residential fire. Accordingly, for fire fighting purposes, discussions with the City Fire and Rescue Department reveal that the fire flow capacity of the City at a fire scene would be substantially consumed in the event of a fire involving more than 50,000 square feet of a non-residential structure.

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

- The risk of loss and demand for service availability is substantially the same for structures below a certain minimum size. Because the value and anticipated occupancy of structures below a certain minimum size is less, it is fair, reasonable, and equitable to provide a lesser assessment burden on such structures by the creation of specific property parcel classifications for those parcels.
- The separation of non-residential buildings into square footage classifications is fair and reasonable for the purposes of parcel apportionment because: (i) the absence of a need for precise square footage data within the ad valorem tax records maintained by the property appraiser undermines the use of actual square footage of structures and improvements within each improved building as a basis

for parcel apportionment; (ii) the administrative expense and complexity created by an on-site inspection to determine the actual square footage of structures and improvements within each improved parcel assessed is impractical; (iii) the demand for availability is not precisely determined or measured by the actual square footage of structures and improvements within benefited parcels; and (iv) the classification of buildings within square footage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of services.

- The demand for the availability of services may diminish at the outer limit of structure size. Additionally, the fire flow capacity anticipated at the fire scene under the level of service provided by the assessable costs limits the benefit provided to a structure beyond a certain size. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited buildings within the non-residential property use categories.

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

#### Non-Residential Property Parcel Apportionment Calculation and Classification

Based upon the historical demand for Fire Rescue services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of the City's total Fire Rescue assessable costs segregated by the Commercial, Industrial/Warehouse, Institutional and Nursing Home property use categories. The amount of the assessable costs allocable to buildings within each category of the Non-Residential Property Use Classification was calculated based upon the following classifications:

Non-residential buildings with square footage of non-residential improvements less than 1,999 square feet were assigned an improvement area of 1,000 square feet per building. Buildings with square footage of non-residential improvements between 2,000 square feet and 3,499 square feet were assigned an improvement area of 2,000 square feet per building. Buildings with non-residential improvements between 3,500 square feet and 4,999 square feet were assigned an improvement area of 3,500 square feet per building. Buildings with non-residential improvement areas between 5,000 square feet and 9,999 square feet were assigned an improvement area of 5,000 square feet per building. For buildings containing non-residential

improvements between 10,000 square feet and 49,999 square feet, assignments of improvement area were made in 10,000 square foot increments.

For buildings containing non-residential improvements over 50,000 square feet an assignment of improvement area of 50,000 was made.

Table 10 illustrates the assignment of improvement area under this apportionment methodology for Commercial, Industrial/Warehouse, Institutional and Nursing Home property use categories.

**TABLE 10  
PARCEL APPORTIONMENT  
NON-RESIDENTIAL PROPERTY USE CATEGORY**

<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/Warehouse</b>	<b>Institutional</b>	<b>Nursing Home</b>
	< 1,999	88	16	21	0
	2,000 - 3,499	69	18	17	0
	3,500 - 4,999	36	14	18	0
	5,000 - 9,999	45	8	32	1
	10,000 - 19,999	32	7	9	0
	20,000 - 29,999	0	2	4	0
	30,000 - 39,999	3	0	1	1
	40,000 - 49,999	1	0	1	0
	> 50,000	3	1	2	0

Source: August 1999  
Preliminary Assessment Roll

#### Mixed Use Property Calculation and Classification

For residential parcels that contain non-residential buildings, non-residential improvements located on the parcel were treated according to their non-residential property use category and size to compute the parcel's non-residential fire rescue assessment. This assessment was then added to the parcel's residential fire rescue assessment.

For non-residential parcels that contain a residence, the actual number of dwelling units located on the parcel was multiplied by the per dwelling unit charge for the category to compute the parcel's residential assessment. This assessment was then added to the parcel's non-residential assessment.

#### Vacant Property Calculation and Classification

Based upon the historical demand for services for the vacant properties, these properties were not assessed for services. Additionally, because of the urbanized

character of the City, the underlying assumption was that the suppression of fire on vacant property primarily benefits improved property by the containment of the spread of fire rather than the preservation of the value of the vacant property. However, upon certificate of occupancy it is recommended that any vacant parcel be subjected to a prorated payment for the current fiscal year as well as an estimated assessment for the next fiscal year prior to issuance of a certificate of occupancy.

**PRELIMINARY  
ASSESSMENT RATES  
AND CLASSIFICATIONS**

Based on the assessable costs of providing services, the number of fire rescue calls apportioned to specific property categories and the number of billing units within the specific property categories, Table 11 summarizes the recommended assessment rates after application of the proposed assessment methodology for Fiscal Year 2000-2001 at 100 percent of the assessable costs or \$835,845.

Tables 12 – 14 illustrate the assessment rates if the City elects to fund 25, 50, or 75 percent of the fire rescue budget from funds other than assessment revenues.

**TABLE 11  
PRELIMINARY RATES – ALL PROPERTY CATEGORIES  
FISCAL YEAR 2000-2001  
100% OF ASSESSABLE COSTS = \$835,845**

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit				
Residential	\$164				
NON- RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Nursing Homes
	< 1,999	\$95	\$59	\$131	\$1,189
	2,000 - 3,499	\$190	\$119	\$262	\$2,378
	3,500 - 4,999	\$332	\$207	\$458	\$4,161
	5,000 - 9,999	\$475	\$296	\$654	\$5,945
	10,000 - 19,999	\$950	\$593	\$1,308	\$11,890
	20,000 - 29,999	\$1,899	\$1,185	\$2,617	\$23,779
	30,000 - 39,999	\$2,849	\$1,778	\$3,925	\$35,669
	40,000 - 49,999	\$3,798	\$2,370	\$5,233	\$47,559
	> 50,000	\$4,748	\$2,963	\$6,541	\$59,448

**TABLE 12  
PRELIMINARY RATES – ALL PROPERTY CATEGORIES  
FISCAL YEAR 2000-2001  
75% OF ASSESSABLE COSTS = \$626,884**

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit				
Residential	\$123				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Nursing Homes
	< 1,999	\$71	\$44	\$98	\$892
	2,000 - 3,499	\$142	\$89	\$196	\$1,783
	3,500 - 4,999	\$249	\$156	\$343	\$3,121
	5,000 - 9,999	\$356	\$222	\$491	\$4,459
	10,000 - 19,999	\$712	\$444	\$981	\$8,917
	20,000 - 29,999	\$1,424	\$889	\$1,962	\$17,835
	30,000 - 39,999	\$2,137	\$1,333	\$2,944	\$26,752
	40,000 - 49,999	\$2,849	\$1,778	\$3,925	\$35,669
	> 50,000	\$3,561	\$2,222	\$4,906	\$44,586

**TABLE 13**  
**PRELIMINARY RATES – ALL PROPERTY CATEGORIES**  
**FISCAL YEAR 2000-2001**  
**50% OF ASSESSABLE COSTS = \$417,923**

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit				
Residential	\$82				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Nursing Homes
	< 1,999	\$47	\$30	\$65	\$594
	2,000 - 3,499	\$95	\$59	\$131	\$1,189
	3,500 - 4,999	\$166	\$104	\$229	\$2,081
	5,000 - 9,999	\$237	\$148	\$327	\$2,972
	10,000 - 19,999	\$475	\$296	\$654	\$5,945
	20,000 - 29,999	\$950	\$593	\$1,308	\$11,890
	30,000 - 39,999	\$1,424	\$889	\$1,962	\$17,835
	40,000 - 49,999	\$1,899	\$1,185	\$2,617	\$23,779
	> 50,000	\$2,374	\$1,481	\$3,271	\$29,724

**TABLE 14**  
**PRELIMINARY RATES – ALL PROPERTY CATEGORIES**  
**FISCAL 2000-2001**  
**25% OF ASSESSABLE COSTS = \$208,961**

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit				
Residential	\$41				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Nursing Homes
	< 1,999	\$24	\$15	\$33	\$297
	2,000 - 3,499	\$47	\$30	\$65	\$594
	3,500 - 4,999	\$83	\$52	\$114	\$1,040
	5,000 - 9,999	\$119	\$74	\$164	\$1,486
	10,000 - 19,999	\$237	\$148	\$327	\$2,972
	20,000 - 29,999	\$475	\$296	\$654	\$5,945
	30,000 - 39,999	\$712	\$444	\$981	\$8,917
	40,000 - 49,999	\$950	\$593	\$1,308	\$11,890
	> 50,000	\$1,187	\$741	\$1,635	\$14,862

The net revenue generated from the application of these rates will require the application of revenues from other available revenue sources to fund exemptions as discussed in Issues 3, 4 and 5 of the Executive Summary.

**EXEMPTIONS AND  
IMPACT OF  
EXEMPTIONS**

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

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

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

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

Whether or not the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

In many instances, we have learned that state and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in

existence at all, under-funds the impact of such properties on a city's fire rescue budget.

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

## LEGAL SUFFICIENCY CONCLUSION

### PREFACE

Special assessments are "charges assessed against property of ~~some particular locality because that property derives some~~ special benefit from the expenditure of the money. . . ." Atlantic Coast Line R. Co. v. City of Gainesville, 91 So. 118, 121 (Fla. 1922). As established by case law, two requirements exist for the imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided and (2) the assessment must be fairly and reasonably apportioned among the properties which receive the special benefit. City of Boca Raton v. State, 595 So. 2d 25, 30 (Fla. 1992). A special assessment may provide funding for either capital expenditures or operational costs of services, so long as the property that is subject to the special assessment derives a "special benefit" from the improvement or service. Sarasota County v. Sarasota Church of Christ, Inc., 667 So. 2d 180 (Fla. 1995).

### SPECIAL BENEFIT

Special assessments for fire protection and ambulance services have been upheld by the Florida courts. See South Trail Fire Control District, Sarasota County v. State, 273 So. 2d 380 (Fla. 1973). The Florida Legislature, in Chapter 70-933, Laws of Florida, provided, "The furnishing of protection against fire, and the furnishing of ambulance services . . . are hereby declared to be benefits to all property." The Supreme Court in South Trail refused to overturn the finding that the special assessment provided a benefit to property. Furthermore, in Fire District No. 1 of Polk County v. Jenkins, 221 So. 2d 740 (Fla. 1969), the Supreme Court of Florida found that necessary and peculiar benefits resulted from the imposition of an assessment for fire protection against mobile home rental spaces. The Supreme Court found the presence of special and peculiar benefits from the resulting decrease in insurance, protection of the public safety, enhancement of business property and better service to tenants.

In addition, the Second District Court of Appeal in Sarasota County v. Sarasota Church of Christ, Inc., 641 So. 2d 900 (Fla. 2d DCA 1994), rev'd on other grounds, 667 So. 2d 180 (Fla. 1995), upheld special assessments for Fire Rescue services. The Second District Court specifically noted that the rescue services were synonymous with ambulance services and cited both the Polk County and South Trail decisions, recognizing fire and related services as valid special assessments. However, the Second District Court upheld the assessments based upon estoppel grounds because the churches challenging the assessments had paid the Fire Rescue assessments, without protest, for over 20 years.

Significantly, in Church of Christ, the Supreme Court recognized and declared that assessed properties may be specially benefited by a special assessment program for services even when the assessment is imposed throughout an entire community. The Supreme Court stated, "Although a special assessment is typically imposed for

a specific purpose designed to benefit a specific area or class of property owners, this does not mean that the cost of services can never be levied throughout a community as a whole." Church of Christ, 667 So. 2d at 183. See also Harris v. Wilson, 693 So. 2d 945 (Fla. 1997) (upholding solid waste disposal special assessments imposed throughout unincorporated area of Clay County).

Following this case law, the Supreme Court of Florida recently ratified these prior decisions in Lake County v. Water Oak Management Corp., 695 So. 2d 667 (Fla. 1997). The Supreme Court reversed the decision of the Fifth District Court of Appeal and held that Lake County's fire protection services, funded by special assessments, provided a special benefit to assessed properties. The fire protection special assessments at issue in Lake County v. Water Oak Management Corp. funded, in the words of the Court: "fire suppression activities, first response medical aid, educational programs and inspections. The medical response teams stabilize patients and provide them with initial medical care. The fire department responds to automobile and other accident scenes and is involved in civil defense." 695 So. 2d at 668-69.

In evaluating these services and their ability to provide a special benefit, the Supreme Court held that, for a service to be the subject of a special assessment, a logical relationship must exist between the service provided and the benefit to real property. As to the presence of such a special benefit from fire protection services, the Court concluded that fire services differ from other general governmental services, stating that

[c]learly services such as general law enforcement activities, the provision of courts, and indigent health care are, like fire protection services, functions required for an organized society. However, unlike fire protection services, those services provide no direct, special benefit to real property. Thus, such services cannot be the subject of a special assessment because there is no logical relationship between the services provided and the benefit to real property. [cites omitted].

695 So. 2d at 670. Thus, the Court concluded, "Lake County's . . . fire protection services funded by special assessment provide a special benefit to the assessed properties[.]" *Id.*<sup>1</sup>

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<sup>1</sup> Although the Supreme Court of Florida has determined that fire rescue services provide the requisite benefit to assessed properties to meet the special benefit test, recently a trial court from the Seventeenth Judicial Circuit invalidated the City of Pembroke Pines' fire rescue special assessment program. The trial court invalidated the entire fire rescue special assessment program because it determined that the emergency medical services portion of the City's consolidated service did not provide a special benefit to assessed properties. See McConaghey v. City of Pembroke Pines, No. 96-11268 (17<sup>th</sup> Judicial Cir. Oct. 6, 1997). This case was reversed by the

## FAIR AND REASONABLE APPORTIONMENT

A service that specially benefits assessed properties must also be "fairly and reasonably apportioned among the properties that receive the special benefit." City of Boca Raton v. State, 595 So. 2d at 29. For example, in South Trail Fire Control District, Sarasota County v. State, 273 So. 2d 380 (Fla. 1973) the Supreme Court upheld an apportionment scheme that assessed business and commercial property on an area basis while other property was assessed on a flat rate basis. The Supreme Court held that the manner of the assessment's apportionment is immaterial and may vary, provided that the amount of the assessment for each property does not exceed the proportional benefits it receives as compared to other properties.

However, improper apportionment will defeat a special assessment when a special benefit is otherwise available. See Lake County v. Water Oak Management Corp., 695 So. 2d at 667 (Fla. 1997) ("[T]o be valid, the assessment for fire protection services must still meet the apportionment test; that is, the assessment must be fairly apportioned as to the special benefit received by the assessed property."). For example, in St. Lucie County-Ft. Pierce Fire Prevention and Control District v. Higgs, 141 So. 2d 744 (Fla. 1962), the Supreme Court struck fire assessments imposed against property because the method of apportionment was based on the ratio of the assessed value of each property to the total value of all property in the district. Such an apportionment method was not fair and reasonable with respect to the service provided.

The Supreme Court in Lake County v. Water Oak Management Corp. expressly acknowledged that the invalidated special assessments in Higgs resulted from a failure to satisfy the fair apportionment prong. The Supreme Court stated that "the assessment in that case [Higgs] was actually a tax because it had been wrongfully apportioned based on the assessed value of the properties rather than on the special benefits provided to the properties." 695 So. 2d at 670.

In determining the reasonableness of an apportionment method, the courts generally give deference to the legislative determination of a local government. For example, in Rosche v. City of Hollywood, 55 So. 2d 909 (Fla. 1952), the Supreme Court of Florida stated the following:

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Fourth District Court of Appeal on March 17, 1999. See City of Pembroke Pines v. McConaghey, 728 So. 2d 347 (Fla. 4<sup>th</sup> DCA 1999). The Florida Supreme Court denied further review. Additionally, the fire rescue special assessment imposed by the City of North Lauderdale was challenged by several commercial property owners. The City of North Lauderdale prevailed at the trial court, with the judge finding both special benefit and fair apportionment. The property owners, however, have appealed to the Fourth District Court of Appeal. That court has not issued an opinion yet.

The apportionment of assessments is a legislative function and if reasonable men may differ as to whether land assessed was benefited by the local improvement the determination as to such benefits of the city officials must be sustained.

Id. at 913; see also Sarasota County v. Sarasota Church of Christ, 667 So. 2d 180 (Fla. 1995) and Harris v. Wilson, 693 So. 2d 945 (Fla. 1997) (recognizing, in both cases, that the legislative determination as to the apportionment of the cost of benefits should be upheld unless the determination is arbitrary).

**LEGAL SUFFICIENCY  
CONCLUSION**

In reliance on the above Florida case law analysis and on the decisions of the Supreme Court in Lake County, Polk County, South Trail and Church of Christ, we conclude that the Fire Rescue services described in this Assessment Report, along with the method of apportioning the identified assessable costs for such Fire Rescue services, are consistent with the special benefit and fair apportionment requirements for a valid special assessment. This conclusion assumes, however, that the special assessment ordinance or implementing resolutions adopted by the City contain specific legislative findings supporting this conclusion, as prepared and directed by us; that no exceptions are created that would undermine the apportionment method described in this Assessment Report; and that the final assessment roll is prepared by the consulting team specified in the existing agreement with the City. Upon the realization of these assumptions by the final imposition of the contemplated Fire Rescue special assessments under the adoption procedure outlined in this Assessment Report, our opinion on the legal sufficiency of the contemplated Fire Rescue service shall be delivered to the City in reliance on such legislative findings. Our opinion shall be conditioned on our engagement as bond, trial and appellate counsel in the defense of the legal sufficiency of the contemplated Fire Rescue assessment in the event of a court challenge.

NABORS, GIBLIN & NICKERSON, P.A.

## **IMPLEMENTATION SCHEDULE**

### **FISCAL YEAR 2000-2001 TIME FRAME AND HOME RULE AUTHORIZATION**

The following section describes all of the steps required to implement and collect the fire rescue assessment on the same bill as ad valorem taxes in Fiscal Year 2000-2001 and thereafter. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the City to comply with those expected to be prescribed by the City's proposed home rule ordinance authorizing the imposition of the annual fire rescue assessments.

Assuming the City decides to proceed, a draft home rule ordinance will be provided that will outline the procedural steps and notifications required to impose a recurring annual fire rescue assessment using a separate bill or the tax bill collection method.

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (the "Uniform Method"). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process begins with the passage of a resolution of intent prior to January 1 or, if the property appraiser, tax collector, and local government agrees, March 1. The adoption of a resolution of intent does not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method.

The local government must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. The City must comply with this requirement by adopting a resolution of intent and timely notifying the Highlands County Property Appraiser, the Highlands County Tax Collector and the Florida Department of Revenue.

Pursuant to the Home Rule Ordinance, we will provide an initial assessment resolution to be adopted by the City for Fiscal Year 2000-2001. Such initial assessment resolution will, among other things, briefly describe the fire rescue assessment program, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll. This initial assessment resolution will be adopted sometime in June or July of 2000.

Next year, after adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll for Fiscal Year 2000-2001 which contains the basis and rate of the assessment and electronically applies them to each building subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and property

use code classifications maintained by the property appraiser and be compatible with the ad valorem tax roll.

Under section 197.3632, Florida Statutes, property appraisers must annually provide certain information to local governments by June 1 to assist the local government in the preparation of special assessment rolls to be collected under the Uniform Method. The information must conform to that contained on the ad valorem tax roll, but the property appraiser need not submit information, which is not on the ad valorem tax roll. If the local government determines that the information supplied by the property appraiser is insufficient to develop its non-ad valorem assessment roll, the local government must obtain information from other sources. Obviously, the degree of cooperation received from the office of the property appraiser in including, updating and consistently maintaining data relevant to property uses will have a direct effect on the quality and efficiency of the special assessment or non-ad valorem roll.

Accordingly, successful special assessment programs are those programs designed to employ to the maximum extent possible, the information maintained by the property appraiser on the ad valorem tax roll. In addition, a special assessment program should be designed to maximize the local government's ability to electronically maintain the database on an annual basis, which in turn minimizes the amount of manual manipulation to the special assessment roll.

Statutory requirements provide that a service assessment roll must be adopted at a public hearing between June 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment.

After the scheduled public hearing, the City will adopt a final assessment resolution which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll, and direct and authorize the method of collection.

Once the final assessment resolution is adopted and the roll certified on September 15 to the tax collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the City to the tax collector.

Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes result in the issuance of a tax certificate and may result in the sale of a tax deed.

Effective October 1, 1997, a local government also has the authority to utilize the Truth-In-Millage ("TRIM") notice to notify property owners of their respective fire rescue assessment amount, upon agreement by the property appraiser. Should the City obtain the permission of the Highlands County Property Appraiser, future notification of assessment amounts may be accomplished via the TRIM notice. If the City expects to employ the use of the TRIM notice, it is imperative to begin coordinating with the property appraiser early in the process.

**CRITICAL EVENTS  
SCHEDULE**

The following provides information related to the remaining critical events schedule:

<b>Event</b>	<b>Date</b>
Draft Assessment Report to Staff	September 29, 1999
City staff provides comments regarding Draft Report	December 1999
City Commission Workshop regarding Final Assessment Report	December 6, 1999
Policy direction from City Council	December 6, 1999
Final Assessment Report to City	December 20, 1999
Development of Preliminary Assessment Roll	January – July 2000
Adoption of Ordinance	January – July 2000
Calculate Final Assessment Rates	May – June 2000
County Commission adopts Initial Assessment Resolution	June – July 2000
Print and stuff First Class Notices	June – July 2000
Publish Notice of Public Hearing to adopt Final Assessment Resolution	July – August 2000
Mail First Class Notices to affected property owners	July - August 2000
Test tape of Non-Ad Valorem Assessment Roll to Highlands County Tax Collector	August 2000
Public Hearing to adopt Final Assessment Resolution	August 2000
County certifies Non-Ad Valorem Assessment Roll to Highlands County Tax Collector	September 15, 2000

**APPENDIX A**

**FLORIDA FIRE INCIDENT SYSTEM  
FIXED PROPERTY USE CODES**

## APPENDIX A

### CATEGORIES AND ASSOCIATED FIXED PROPERTY USE CODES FROM THE FLORIDA FIRE INCIDENT REPORTING SYSTEM ("FFIRS")

PROPERTY USE CODES	DESCRIPTION	CATEGORY
109	PUBLIC ASSEMBLY UNCLASSIFIED	COMMERCIAL
110	AMUSEMENT/REC	COMMERCIAL
111	BOWLING	COMMERCIAL
112	BILLIARD	COMMERCIAL
113	AMUSEMENT	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
119	RECREATION UNCLASSIFIED	COMMERCIAL
120	AMUSEMENT/REC	COMMERCIAL
121	BALLROOM/GYMNASIUM	COMMERCIAL
122	EXHI/EXPO HALL	COMMERCIAL
123	ARENA, STADIUM	COMMERCIAL
124	PLAYGROUND	INSTITUTIONAL
129	RECREATION VARIABLE USE UNCLASSIFIED	COMMERCIAL
130	CHURCHES/FUNERAL PARLORS	INSTITUTIONAL
131	PLACE OF WORSHIP	INSTITUTIONAL
132	RELIGIOUS EDUC, FACILITY	INSTITUTIONAL
133	CHURCH HALL	INSTITUTIONAL
134	FUNERAL PARLOR, CHAPEL	COMMERCIAL
139	WORSHIP UNCLASSIFIED	INSTITUTIONAL
140	CLUBS	COMMERCIAL
141	CITY CLUB	INSTITUTIONAL
142	COUNTRY CLUB	COMMERCIAL
143	YACHT CLUBCLUBS	COMMERCIAL
144	CASINO GAMBLING	COMMERCIAL
149	CLUBS UNCLASSIFIED	COMMERCIAL
150	LIBRARIES, MUSEUMS, CRT RMS	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
153	HISTORIC BLDG	COMMERCIAL
154	MEMORIAL STRUCTURE/MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
156	LEGISLATIVE HALL	INSTITUTIONAL
159	MUSEUMS UNCLASSIFIED	INSTITUTIONAL
160	EATING, DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
163	TAVERN	COMMERCIAL
164	LUNCHROOM, DRIVE-IN	COMMERCIAL

<b>PROPERTY USE CODES</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
169	EATING UNCLASSIFIED	COMMERCIAL
170	PASSENGER TERMINALS	COMMERCIAL
171	AIRPORT TERMINALS	COMMERCIAL
172	HELIPORT	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET RAIL TERMINAL	COMMERCIAL
176	ELEVATED RAIL TERMINAL	COMMERCIAL
177	MARINE TERMINAL	COMMERCIAL
179	PASSENGER TERMINALS OTHER	COMMERCIAL
180	THEATERS, STUDIOS	COMMERCIAL
181	LEGITIMATE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE	COMMERCIAL
184	DRIVE-IN-MOVIE	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOTION-PICTURE STUDIO	COMMERCIAL
189	THEATERS, STUDIOS UNCLASSIFIED	COMMERCIAL
200	EDUCATIONAL PROPERTY	INSTITUTIONAL
209	EDUCATIONAL PROPERTY UNCLASSIFIED	INSTITUTIONAL
210	NON-RESIDENTIAL SCHOOLS	INSTITUTIONAL
211	NURSERY SCHOOL	INSTITUTIONAL
212	KINDERGARTEN	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
214	JUNIOR HIGH SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL	INSTITUTIONAL
219	DAY SCHOOL UNCLASSIFIED	INSTITUTIONAL
220	RESIDENTIAL SCHOOLS	INSTITUTIONAL
221	RES SCHOOL CLASSROOM	INSTITUTIONAL
229	RESIDENTIAL SCHOOLS UNCLASSIFIED	INSTITUTIONAL
230	TRADE, BUSINESS SCHOOLS	INSTITUTIONAL
231	VOCATIONAL SCHOOL	INSTITUTIONAL
232	BUSINESS SCHOOL	INSTITUTIONAL
233	SPECIALTY SCHOOL	INSTITUTIONAL
234	REHABILITATION CENTER	INSTITUTIONAL
239	TRADE, BUSINESS SCHOOLS UNCLASSIFIED	INSTITUTIONAL
240	COLLEGES, UNIVERSITIES	INSTITUTIONAL
241	COLLEGE CLASSROOM BLDG	INSTITUTIONAL
249	COLLEGES UNCLASSIFIED	INSTITUTIONAL
300	INSTITUTIONAL PROPERTY	INSTITUTIONAL
309	HEALTH CARE UNCLASSIFIED	INSTITUTIONAL
310	CARE OF THE AGED	NURSING HOME
311	CARE OF THE AGED W/ NURSING STAFF	NURSING HOME
312	CARE OF THE AGED W/OUT NURSING STAFF	NURSING HOME
319	CARE OF THE AGED UNCLASSIFIED	NURSING HOME
320	CARE OF THE YOUNG	INSTITUTIONAL
321	DAY CHILD-CARE CENTER	COMMERCIAL
322	CHILDREN'S HOME	INSTITUTIONAL

PROPERTY USE CODES	DESCRIPTION	CATEGORY
323	FOSTER HOME	INSTITUTIONAL
329	CARE OF THE YOUNG UNCLASSIFIED	INSTITUTIONAL
330	CARE OF THE SICK, INJURED	INSTITUTIONAL
331	HOSPITAL	INSTITUTIONAL
332	SANATORIUM, SANITARIUM	INSTITUTIONAL
334	MEDICAL CLINIC	COMMERCIAL
339	CARE OF THE SICK UNCLASSIFIED	INSTITUTIONAL
340	CARE OF THE PHYSICALLY RESTRAINED	INSTITUTIONAL
341	PRISON MEN	INSTITUTIONAL
342	PRISON WOMEN	INSTITUTIONAL
343	JUVENILE DETENTION HOME	INSTITUTIONAL
344	MINIMUM SECURITY PRISON	INSTITUTIONAL
345	POLICE STATION	INSTITUTIONAL
346	REHABILITATION CENTER (PRISON)	INSTITUTIONAL
349	PENAL UNCLASSIFIED	INSTITUTIONAL
350	CARE OF THE PHYSICALLY INCONVENIENCED	INSTITUTIONAL
351	INSTITUTION FOR DEAF MUTE OR BLIND	INSTITUTIONAL
352	INSTITUTION FOR PHYSICAL REHAB	INSTITUTIONAL
359	CARE OF PHYSICALLY INCONVENIENCED UNCLASSIFIED	INSTITUTIONAL
360	CARE OF MENTALLY HANDICAPPED	INSTITUTIONAL
361	MENTALLY RETARDED INSTITUTION	INSTITUTIONAL
362	INSTITUTION FOR MENTALLY RETARDED CARE	INSTITUTIONAL
369	CARE OF THE MENTALLY HANDICAPPED UNCLASSIFIED	INSTITUTIONAL
400	RESIDENTIAL PROPERTY	RESIDENTIAL
409	RESIDENTIAL UNCLASSIFIED	RESIDENTIAL
410	ONE-AND TWO-FAMILY DWELLING	RESIDENTIAL
411	ONE-FAMILY HOME	RESIDENTIAL
412	ONE-FAMILY DWELLING: SEASONAL	RESIDENTIAL
414	TWO-FAMILY HOME	RESIDENTIAL
415	TWO-FAMILY DWELLING: SEASONAL	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING UNCLASSIFIED	RESIDENTIAL
420	APARTMENTS, TENEMENTS, FLATS	MULTI
421	1 OR 2 LIVING UNITS W/BUSINESS	COMMERCIAL
422	APARTMENTS 3 THROUGH 6 UNITS	MULTI
423	APARTMENTS 7 THROUGH 12 UNITS	MULTI
424	APARTMENTS OVER 13-20 UNITS	MULTI
425	APARTMENTS OVER 20 UNITS	MULTI
429	APARTMENTS UNCLASSIFIED	MULTI
430	ROOMING, BOARDING, LODGING	MULTI
431	3 TO 8 ROOMERS OR BOARDERS	MULTI
432	9 TO 15 ROOMERS OR BOARDERS	MULTI
439	ROOMING UNCLASSIFIED	MULTI
440	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
441	HOTEL/MOTEL LESS THAN 20 UNITS	COMMERCIAL
442	HOTEL LESS THAN 20 UNITS: SEASONAL	COMMERCIAL
443	HOTEL/MOTEL 20 TO 99 UNITS	COMMERCIAL

<b>PROPERTY USE CODES</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
444	HOTEL 20 TO 99 UNITS: SEASONAL	COMMERCIAL
445	HOTEL/MOTEL 100 OR MORE UNITS	COMMERCIAL
446	HOTEL 100 OR MORE UNITS: SEASONAL	COMMERCIAL
449	HOTELS UNCLASSIFIED	COMMERCIAL
460	DORMITORIES	INSTITUTIONAL
461	SCHOOL DORMITORY	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
463	NURSES QUARTERS	INSTITUTIONAL
464	MILITARY BARRACKS	INSTITUTIONAL
465	CONVENT, RELIGIOUS DORMITORY	INSTITUTIONAL
466	BUNK HOUSE, WORKER'S BARRACKS	INSTITUTIONAL
469	DORMITORIES UNCLASSIFIED	INSTITUTIONAL
480	HOME HOTELS	COMMERCIAL
481	TRANSIENT HOTEL LESS THAN 20 UNITS	COMMERCIAL
482	TANSIENT HOTEL LESS THAN 28 UNITS: SEASONAL	COMMERCIAL
483	TRANSIENT HOTEL 20 TO 99 UNITS	COMMERCIAL
484	TRANSIENT HOTEL 20 TO 99 UNITS: SEASONAL	COMMERCIAL
485	TRANSIENT HOTEL 100 OR MORE UNITS	COMMERCIAL
486	TRANSIENT HOTEL 100 OR MORE UNITS: SEASONAL	COMMERCIAL
489	TRANSIENT HOTEL/APARTMENT	COMMERCIAL
490	OTHER RESIDENTIAL OCCUPANCIES	RESIDENTIAL
499	OTHER RESIDENTIAL OCCUPANCIES	RESIDENTIAL
500	MERCANTILE PROPERTIES, OFFICES	COMMERCIAL
509	MERCANTILE UNCLASSIFIED	COMMERCIAL
510	FOOD, BEVERAGE SALES	COMMERCIAL
511	SUPERMARKET >10,000 SQ. FT.	COMMERCIAL
512	MARKET, GROCERY STORE <10,000 SQ. FT.	COMMERCIAL
513	SPECIALTY FOOD STORE	COMMERCIAL
514	LIQUOR, BEVERAGE STORE	COMMERCIAL
515	CREAMERY, DAIRY STORE	COMMERCIAL
516	DELICATESSEN	COMMERCIAL
519	FOOD SALES UNCLASSIFIED	COMMERCIAL
520	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
521	CLOTHING STORE	COMMERCIAL
522	CLOTHING ACCESSORIES, SHOE STORE	COMMERCIAL
523	SHOE REPAIR SHOP	COMMERCIAL
524	TAILOR, DRESSMAKING SHOP	COMMERCIAL
525	FUR STORE	COMMERCIAL
526	DRY GOODS STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES UNCLASSIFIED	COMMERCIAL
530	HOUSEHOLD GODDS, SALES, REPAIRS	COMMERCIAL
531	FURNITURE STORE	COMMERCIAL
532	APPLIANCE STORE	COMMERCIAL
533	HARDWARE STORE	COMMERCIAL
534	MUSIC STORE	COMMERCIAL
535	WALLPAPER, PAINT STORE	COMMERCIAL
536	RUG, FLOOR COVERING STORE	COMMERCIAL

PROPERTY USE CODES	DESCRIPTION	CATEGORY
537	FURNITURE REPAIR SHOP	COMMERCIAL
538	APPLIANCE REPAIR SHOP	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS UNCLASSIFIED	COMMERCIAL
540	SPECIALTY SHOPS	COMMERCIAL
541	BOOK, STATIONERY STORE	COMMERCIAL
542	NEWSSTAND, TOBACCO SHOP	COMMERCIAL
543	DRUG STORE	COMMERCIAL
544	JEWELRY STORE	COMMERCIAL
545	ELECTRONIC SPECIALTY	COMMERCIAL
546	LEATHER GOODS SHOP	COMMERCIAL
547	FLORIST SHOP, GREENHOUSE	COMMERCIAL
548	OPTICAL GOODS SALES	COMMERCIAL
549	SPECIALTY SHOPS UNCLASSIFIED	COMMERCIAL
550	RECREATION, HOBBY OR HOME REPAIR	COMMERCIAL
551	HOBBY, TOY SHOP	COMMERCIAL
552	SPORTING GOODS STORE	COMMERCIAL
553	PHOTOGRAPHIC SALES, STUDIO	COMMERCIAL
554	GARDEN SUPPLY STORE	COMMERCIAL
555	RETAIL LUMBER SALES	COMMERCIAL
556	PET STORE, ANIMAL HOSPITAL	COMMERCIAL
557	BARBER, BEAUTY SHOP	COMMERCIAL
558	FIREWORKS SALES	COMMERCIAL
559	RECREATION, HOBBY OR HOME REPAIR UNCLASSIFIED	COMMERCIAL
560	PROFESSIONAL SUPPLIES, SERVICES	COMMERCIAL
561	PROFESSIONAL SUPPLY SALES	COMMERCIAL
562	TRADE SUPPLY SALES	COMMERCIAL
563	ART SUPPLY SALES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
565	LINEN SUPPLY HOUSE	COMMERCIAL
566	LAUNDRY, DRY CLEANER PICK-UP SHOP	COMMERCIAL
567	HOME MAINTENANCE SERVICES	COMMERCIAL
568	RESTAURANT SUPPLIES, SERVICES	COMMERCIAL
569	PROFESSIONAL SUPPLIES SERVICES UNCLASSIFIED	COMMERCIAL
570	MOTOR VEHICLE OR BOAT SALES	COMMERCIAL
571	PUBLIC SERVICE STATION	COMMERCIAL
572	PRIVATE SERVICE STATION	COMMERCIAL
573	MOTOR VEHICLE REPAIR, PAINT SHOP	COMMERCIAL
574	MOTOR VEHICLE, TRAILER SALES	COMMERCIAL
575	MOTOR VEHICLE ACCESSORY SALES	COMMERCIAL
576	BOAT SALES	COMMERCIAL
577	MARINE SERVICE STATION	COMMERCIAL
578	CAR WASHING FACILITY	COMMERCIAL
579	SALES/SERVICE UNCLASSIFIED	COMMERCIAL
580	GENERAL ITEM STORES	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
582	SMALL VARIETY STORE <10,000 SQ. FT.	COMMERCIAL
583	LARGE VARIETY STORE >10,000 SQ. FT.	COMMERCIAL

PROPERTY USE CODES	DESCRIPTION	CATEGORY
584	MAIL ORDER STORE	COMMERCIAL
585	MALL AREA	COMMERCIAL
589	GENERAL ITEM STORE UNCLASSIFIED	COMMERCIAL
590	OFFICES	COMMERCIAL
591	GENERAL BUSINESS OFFICE	COMMERCIAL
592	BANK	COMMERCIAL
593	MEDICAL	COMMERCIAL
594	ENGIN., ARCHITECTURAL, TECHNICAL OFFICE	COMMERCIAL
595	MAILING FIRM	COMMERCIAL
596	POST OFFICE	INSTITUTIONAL
599	OFFICES UNCLASSIFIED	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE	INDUSTRIAL/WAREHOUSE
609	INDUSTRY, UTILITY, AGRICULTURAL UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
610	NUCLEONICS	INDUSTRIAL/WAREHOUSE
611	RADIOACTIVE MATERIAL WORKING	INDUSTRIAL/WAREHOUSE
612	NUCLEAR ORDINANCE PLANT	INDUSTRIAL/WAREHOUSE
613	NUCLEAR ENERGY PLANT	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
616	GAS MANUFACTURING PLANT	INDUSTRIAL/WAREHOUSE
619	ENERGY PRODUCTION UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
620	LABORATORIES	INDUSTRIAL/WAREHOUSE
621	CHEMICAL, MEDICAL LABORATORY	INDUSTRIAL/WAREHOUSE
622	PHYSICAL MATERIALS TESTING LAB	INDUSTRIAL/WAREHOUSE
623	PSYCHOLOGICAL LABORATORY	INDUSTRIAL/WAREHOUSE
624	RADIOACTIVE MATERIALS LAB	INDUSTRIAL/WAREHOUSE
625	ELECTRICAL, ELECTRONIC LAB	INDUSTRIAL/WAREHOUSE
626	AGRICULTURAL LAB	INDUSTRIAL/WAREHOUSE
627	GENERAL RESEARCH LAB	INDUSTRIAL/WAREHOUSE
629	LABORATORIES UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
630	COMMUN., DEFENSE, DOCUMENT FACILI.	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
632	RADIO, RADAR SITE	INDUSTRIAL/WAREHOUSE
633	COMMUNICATION CENTER	INDUSTRIAL/WAREHOUSE
634	TELEPHONE EXCHANGE, CENTRAL OFF.	INDUSTRIAL/WAREHOUSE
635	COMPUTER CNTR	INDUSTRIAL/WAREHOUSE
636	DOCUMENT CNTR, RECORD REPOSITORY	INDUSTRIAL/WAREHOUSE
639	COMMUN., DOCUMENT FACILI. UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION SYSTEM, TRANSFORMER, UTILITY POLE	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
646	STEAM, HEAT DISTRIBUTION SYSTEM	INDUSTRIAL/WAREHOUSE
647	WATER SUPPLY SYSTEM	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE, GARBAGE/SERVICE DISPOSAL, INCINERATERS	INDUSTRIAL/WAREHOUSE
649	UTILITY DISTRIB. SYSTEM UNCLASSIFIED	INDUSTRIAL/WAREHOUSE

PROPERTY USE CODES	DESCRIPTION	CATEGORY
650	AGRICULTURE	AGRICULTURAL
651	POULTRY, EGG PRODUCTION	AGRICULTURAL
652	COW, CATTLE PRODUCTION	AGRICULTURAL
653	PIGGERY, HOG PRODUCTION	AGRICULTURAL
654	OTHER LIVESTOCK PRODUCTION	AGRICULTURAL
655	CROPS, ORCHARDS	AGRICULTURAL
656	TOBACCO CURING SHED	INDUSTRIAL/WAREHOUSE
657	FRUIT, VEGETABLE PACKING	INDUSTRIAL/WAREHOUSE
659	AGRICULTURE UNCLASSIFIED	AGRICULTURAL
660	FOREST, HUNTING, FISHING	AGRICULTURAL
661	FOREST, TIMBER W/OUT LOGGING	AGRICULTURAL
662	FOREST, TIMBER WITH LOGGING	AGRICULTURAL
663	HUNTING, TRAPPING, GAME PROPOGATION	AGRICULTURAL
664	INDIVIDUAL TREE	AGRICULTURAL
665	FISH HATCHERY	AGRICULTURAL
666	WOOD CHIP PILE	AGRICULTURAL
669	FOREST, HUNTING, UNCLASSIFIED	AGRICULTURAL
671	COAL MINE	INDUSTRIAL/WAREHOUSE
672	ORE MINE	INDUSTRIAL/WAREHOUSE
673	ORE CONCENTRATION PLANT	INDUSTRIAL/WAREHOUSE
674	PETROLEUM, NATURAL GAS WELL	INDUSTRIAL/WAREHOUSE
675	QUARRIES, PITS, CLAY, GRAVEL, SAND	INDUSTRIAL/WAREHOUSE
676	SALT MINE	INDUSTRIAL/WAREHOUSE
677	CHEMICAL, FERTILIZER, MINERAL MINE	INDUSTRIAL/WAREHOUSE
678	NON-METALLIC MINE, QUARRY	INDUSTRIAL/WAREHOUSE
679	MINING, NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
680	NONMETALLIC MINERAL, PRODUCTS	INDUSTRIAL/WAREHOUSE
681	STRUCTURAL CLAY FACTORY	INDUSTRIAL/WAREHOUSE
682	GLASS FACTORY	INDUSTRIAL/WAREHOUSE
683	GLASS CONTAINER FACTORY	INDUSTRIAL/WAREHOUSE
684	POTTERY, CHINA, EARTHENWARE FACTORY	INDUSTRIAL/WAREHOUSE
685	CEMENT MANUFACTURE	INDUSTRIAL/WAREHOUSE
686	CONCRETE BATCH PLANT	INDUSTRIAL/WAREHOUSE
687	ABRASIVES FACTORY	INDUSTRIAL/WAREHOUSE
688	NONMETALLIC PRODUCT FACTORY	INDUSTRIAL/WAREHOUSE
689	NONMETALLIC MINERAL PRODUCTS MANF. UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY	INDUSTRIAL/WAREHOUSE
708	GENERAL MAINTENANCE SHOP	INDUSTRIAL/WAREHOUSE
709	MANUFACTURING PROPERTY UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
710	FOOD INDUSTRIES	INDUSTRIAL/WAREHOUSE
711	MEAT PREPARATION	INDUSTRIAL/WAREHOUSE
712	DAIRY PRODUCT MANUFACTURE	INDUSTRIAL/WAREHOUSE
713	CANNING, PRESERVING FRUITS, VEGET.	INDUSTRIAL/WAREHOUSE
714	CANNING, PRESERVING FISH, SEA FOOD	INDUSTRIAL/WAREHOUSE
715	MANUFACTURE OF GRAIN MILL	INDUSTRIAL/WAREHOUSE
716	BAKERY PRODUCT MANUFACTURE	INDUSTRIAL/WAREHOUSE

PROPERTY USE CODES	DESCRIPTION	CATEGORY
717	SUGAR REFINING	INDUSTRIAL/WAREHOUSE
718	SNACK FOODS MANUFACTURE	INDUSTRIAL/WAREHOUSE
719	FOOD INDUSTRIES UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
721	LIQUOR DISTILLING	INDUSTRIAL/WAREHOUSE
722	WINERY	INDUSTRIAL/WAREHOUSE
723	BREWERY	INDUSTRIAL/WAREHOUSE
724	SOFT DRINK	INDUSTRIAL/WAREHOUSE
725	TOBACCO PRODUCTS MANUFACTURE	INDUSTRIAL/WAREHOUSE
726	OIL FAT DISTRACTING SOAP MAKING	INDUSTRIAL/WAREHOUSE
729	BEVERAGES, TOBACCO UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
730	TEXTILES	INDUSTRIAL/WAREHOUSE
731	COTTON GIN	INDUSTRIAL/WAREHOUSE
732	COTTON PRODUCTS	INDUSTRIAL/WAREHOUSE
733	WOOL PRODUCTS	INDUSTRIAL/WAREHOUSE
734	MIXED FIBERS PRODUCTS	INDUSTRIAL/WAREHOUSE
735	TEXTILE FINISHING PLANT	INDUSTRIAL/WAREHOUSE
736	KNITTING MILLS FOR ALL FIBERS	INDUSTRIAL/WAREHOUSE
737	CORDAGE FACTORY	INDUSTRIAL/WAREHOUSE
738	FLOOR COVERING FACTORY	INDUSTRIAL/WAREHOUSE
739	TEXTILES FACTORY UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
741	FOOTWEAR MANUFACTURE	INDUSTRIAL/WAREHOUSE
742	CLOTHING FACTORY	INDUSTRIAL/WAREHOUSE
743	TEXTILE GOODS MANU.	INDUSTRIAL/WAREHOUSE
744	LEATHER FINISHING	INDUSTRIAL/WAREHOUSE
745	FUR PRODUCTS MANUFACTURE	INDUSTRIAL/WAREHOUSE
746	LEATHER PRODUCTS MANU.	INDUSTRIAL/WAREHOUSE
747	RUBBER PRODUCTS MANU.	INDUSTRIAL/WAREHOUSE
749	WEARING APPAREL UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
750	WOOD, FURNITURE, PAPER, PRINTING	INDUSTRIAL/WAREHOUSE
751	SAWMILL, WOOD PRODUCTS	INDUSTRIAL/WAREHOUSE
752	MOBILE/MODULAR BUILDING MANU.	INDUSTRIAL/WAREHOUSE
753	WOOD PRODUCT FACTORY	INDUSTRIAL/WAREHOUSE
754	FURNITURE FACTORY	INDUSTRIAL/WAREHOUSE
755	PAPER FACTORY	INDUSTRIAL/WAREHOUSE
756	PAPER PROD. MANU.	INDUSTRIAL/WAREHOUSE
757	NEWSPAPER OR MAGAZINE PRINTING	INDUSTRIAL/WAREHOUSE
758	PRINT, PUBLISHING, ALLIED INDUSTRY	INDUSTRIAL/WAREHOUSE
759	WOOD, FURNITURE, PAPER, PRINTING UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
760	CHEMICAL, PLASTIC, PETROLEUM	INDUSTRIAL/WAREHOUSE
761	INDUSTRIAL CHEMICAL MANU.	INDUSTRIAL/WAREHOUSE
762	HAZARDOUS CHEMICAL MANU.	INDUSTRIAL/WAREHOUSE
763	PLASTIC MANUFACTURE	INDUSTRIAL/WAREHOUSE
764	PLASTIC PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
765	PAINT, VARNISH, LACQER, INK, WAX	INDUSTRIAL/WAREHOUSE
766	DRUG, COSMETIC, MANU.	INDUSTRIAL/WAREHOUSE
767	PETROLEUM GAS PLNT	INDUSTRIAL/WAREHOUSE
768	ASPHALT MANU.	INDUSTRIAL/WAREHOUSE

PROPERTY USE CODES	DESCRIPTION	CATEGORY
769	CHEMICAL, PLASTIC, PETROLEUM UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
770	METAL, METAL PRODUCTS	INDUSTRIAL/WAREHOUSE
771	STEEL MANU.	INDUSTRIAL/WAREHOUSE
772	NONFERROUS METAL MANU.	INDUSTRIAL/WAREHOUSE
773	METAL PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
774	MACHINERY MANUFACTURE	INDUSTRIAL/WAREHOUSE
775	ELECTRICAL EQUIPMENT MANU.	INDUSTRIAL/WAREHOUSE
776	ELECTRICAL APPLIANCE, ELECTRONICS	INDUSTRIAL/WAREHOUSE
779	METAL, METAL PRODUCTS	INDUSTRIAL/WAREHOUSE
781	SHIPBLDG, REPAIR 65 FT	INDUSTRIAL/WAREHOUSE
782	BOAT BUILDING, REPAIR VESSELS >65 FT	INDUSTRIAL/WAREHOUSE
783	RAILWAY MANU.	INDUSTRIAL/WAREHOUSE
784	AUTO MANU.	INDUSTRIAL/WAREHOUSE
785	BICYCLE MANUFACTURE	INDUSTRIAL/WAREHOUSE
786	AIRCRAFT MANU.	INDUSTRIAL/WAREHOUSE
787	SPECIAL TRANSPORT EQUIP. FACTORY	INDUSTRIAL/WAREHOUSE
789	VEHICLE FACTORY OTHER	INDUSTRIAL/WAREHOUSE
790	OTHER MANUFACTURING	INDUSTRIAL/WAREHOUSE
791	INSTRUMENT MANU. MEDICAL DENTAL	INDUSTRIAL/WAREHOUSE
792	PHOTOGRAPHIC, OPTICAL GOODS MANU.	INDUSTRIAL/WAREHOUSE
793	CLOCK MANUFACTURE	INDUSTRIAL/WAREHOUSE
794	JEWELRY MANU.	INDUSTRIAL/WAREHOUSE
795	MUSIC INSTRUMENT MANUFACTURE	INDUSTRIAL/WAREHOUSE
796	LAUNDRY, DRY CLEANING PLANT	INDUSTRIAL/WAREHOUSE
797	PHOTOGRAPHIC FILM PROCESSING LAB	INDUSTRIAL/WAREHOUSE
798	TOY, SPORTING GOOD MANU.	INDUSTRIAL/WAREHOUSE
799	OTHER MANUFACTURING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY	INDUSTRIAL/WAREHOUSE
808	TOOL SHED, CONSTRUCTION SHED	INDUSTRIAL/WAREHOUSE
809	STORAGE PROPERTY UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
810	AGRICULTURAL PRODUCTS	INDUSTRIAL/WAREHOUSE
811	BULK SILAGE STORAGE	INDUSTRIAL/WAREHOUSE
812	BOXED, CRATED, AGRICU. STORAGE	INDUSTRIAL/WAREHOUSE
813	LOOSE BAGGED AGRIC. PRODUCTS	INDUSTRIAL/WAREHOUSE
814	TOBACCO STORAGE	INDUSTRIAL/WAREHOUSE
815	BARNs, STABLES	INDUSTRIAL/WAREHOUSE
816	GRAIN ELEVATORS	INDUSTRIAL/WAREHOUSE
817	LIVESTOCK STORAGE	INDUSTRIAL/WAREHOUSE
818	AGRICULTURAL SUPPLY STORAGE	INDUSTRIAL/WAREHOUSE
819	AGRICULTURAL PRODUCTS STORAGE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
820	TEXTILE STORAGE	INDUSTRIAL/WAREHOUSE
821	BALED COTTON STORAGE	INDUSTRIAL/WAREHOUSE
822	BALED WOOL STORAGE	INDUSTRIAL/WAREHOUSE
823	SILK SYNTHETIC FIBER STORAGE	INDUSTRIAL/WAREHOUSE
824	OTHER FIBER STORAGE	INDUSTRIAL/WAREHOUSE
825	CLOTH YARN STORAGE	INDUSTRIAL/WAREHOUSE
826	WEARING APPAREL, GARMENTS, STORAGE	INDUSTRIAL/WAREHOUSE

PROPERTY USE CODES	DESCRIPTION	CATEGORY
827	LEATHER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
828	FUR, SKIN, HAIR PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
829	TEXTILE STORAGE	INDUSTRIAL/WAREHOUSE
830	PROCESSED FOOD, TOBACCO STORAGE	INDUSTRIAL/WAREHOUSE
831	PACKAGED FOOD STUFF STORAGE	INDUSTRIAL/WAREHOUSE
832	CANNED, BOTTLED FOOD, DRINK STORAGE	INDUSTRIAL/WAREHOUSE
833	LOOSE, BAGGED, PROCESSED FOOD STRG	INDUSTRIAL/WAREHOUSE
834	FOOD LOCKER PLANTS	INDUSTRIAL/WAREHOUSE
835	COLD STORAGE	INDUSTRIAL/WAREHOUSE
836	BULK SUGAR STORAGE	INDUSTRIAL/WAREHOUSE
837	BULK FLOUR, STARCH STORAGE	INDUSTRIAL/WAREHOUSE
838	PACKAGED TOBACCO PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
839	PROCESSED FOOD, TOBACCO STORAGE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
840	PETROLEUM PRODUCTS, ALCOHOLIC STRG	INDUSTRIAL/WAREHOUSE
841	FLAMMABLE, LIQUID TANK STRG	INDUSTRIAL/WAREHOUSE
842	CRYOGENIC GAS STORAGE	INDUSTRIAL/WAREHOUSE
843	LP-GAS BULK PLANT	INDUSTRIAL/WAREHOUSE
844	MISSILE, ROCKET FUEL STORAGE	INDUSTRIAL/WAREHOUSE
845	PACKAGE PETROLEUM PRODUCTS STRG	INDUSTRIAL/WAREHOUSE
846	ALCOHOLIC BEVERAGE STORAGE	INDUSTRIAL/WAREHOUSE
849	PETROLEUM PROD., ALCOHOLIC BEV. STRG	INDUSTRIAL/WAREHOUSE
850	WOOD PRODUCTS, FURNITURE STRG	INDUSTRIAL/WAREHOUSE
851	LUMBER YARD, BLDG. MATERIALS STRG	INDUSTRIAL/WAREHOUSE
852	WOOD PRODUCTS, FURNITURE STRG	INDUSTRIAL/WAREHOUSE
853	FIBER PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
854	ROLLED PAPER STORAGE	INDUSTRIAL/WAREHOUSE
855	PAPER, PAPER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
856	TIMBER, PULPWOOD, LOGS, WOOD FUEL	INDUSTRIAL/WAREHOUSE
859	WOOD, PAPER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
860	CHEMICAL OR PLASTIC PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
861	INDUSTRIAL CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
862	HAZARDOUS CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
863	PLASTIC, PLASTIC PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
864	FERTILIZER STORAGE	INDUSTRIAL/WAREHOUSE
865	PAINT, VARNISH STORAGE	INDUSTRIAL/WAREHOUSE
866	DRUG, COSMETIC, PHARMACEUTICAL STRG	INDUSTRIAL/WAREHOUSE
867	RUBBER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
868	PHOTOGRAPHIC FILM, X-RAY STORAGE	INDUSTRIAL/WAREHOUSE
869	CHEMICAL OR PLASTIC PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
870	METAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
871	BASIC METAL FORM STORAGE	INDUSTRIAL/WAREHOUSE
872	METAL PARTS STORAGE	INDUSTRIAL/WAREHOUSE
873	HARDWARE STORAGE/AUTO PARTS	INDUSTRIAL/WAREHOUSE
874	MACHINERY STORAGE	INDUSTRIAL/WAREHOUSE
875	ELECTRICAL APPLIANCE, SUPPLY STORAGE	INDUSTRIAL/WAREHOUSE
876	FINISHED METAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE

PROPERTY USE CODES	DESCRIPTION	CATEGORY
877	SCRAP, JUNKYARDS	INDUSTRIAL/WAREHOUSE
879	METAL, METAL PRODUCTS STORAGE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING GARAGE	RESIDENTIAL
882	GENERAL VEHICLE PARKING GARAGE	COMMERCIAL
883	BUS, TRUCK, AUTO DEALER STORAGE	INDUSTRIAL/WAREHOUSE
884	HEAVY MACHINE, EQUIPMENT STORAGE	INDUSTRIAL/WAREHOUSE
885	BOAT, SHIP STORAGE	INDUSTRIAL/WAREHOUSE
886	AIRCRAFT HANGER	INDUSTRIAL/WAREHOUSE
887	RAILWAY STORAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
889	VEHICLE STORAGE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
890	GENERAL ITEM STORAGE	INDUSTRIAL/WAREHOUSE
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
892	BAGGED MINERAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
893	PACKAGED MINERAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
894	FREIGHT TERMINAL	INDUSTRIAL/WAREHOUSE
895	COAL STORAGE	INDUSTRIAL/WAREHOUSE
896	MILITARY STORES UNCLASSIFIED	INSTITUTIONAL
897	ICE STORAGE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	GENERAL ITEM STORAGE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
911	MANAGED NON-HAZARDOUS REFUSE DISPOSAL SITE	INDUSTRIAL/WAREHOUSE
912	UNMANAGED NON-HAZARDOUS REFUSE SITE	INDUSTRIAL/WAREHOUSE
913	MANAGED HAZARDOUS MATERIAL DUMP	INDUSTRIAL/WAREHOUSE
914	UNMANAGED HAZARDOUS MATERIAL WASTE SITE	INDUSTRIAL/WAREHOUSE
915	TEMPORARY HAZARDOUS MATERIAL WASTE DISPOSAL SITE	INDUSTRIAL/WAREHOUSE
919	LANDFILL/DUMP SITE UNCLASSIFIED	INDUSTRIAL/WAREHOUSE
930	OUTDOOR PROPERTIES	VACANT
931	BRUSH, GRASS, FIELD	VACANT
932	DUMP, SANATARY LANDFILL	INDUSTRIAL/WAREHOUSE
933	RESIDENTIAL YARD	RESIDENTIAL
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT
937	BEACH, RIVER FRONT, SEASHORE	VACANT
938	CARED FOR LAND, PARKS	VACANT
944	AT FLAMMABLE LIQUID OR GAS LOADING	INDUSTRIAL/WAREHOUSE
960	ROAD, PARKING PROPERTY	ROW
961	LIMITED ACCESS, DIVIDED HIGHWAY	ROW
962	PAVED PUBLIC STREET	ROW
963	PAVED PRIVATE STREET	ROW
964	UNPAVED STREET, ROAD	ROW
965	UNCOVERED PARKING AREA	COMMERCIAL
969	ROAD, PARKING PROPERTY UNCLASSIFIED	ROW
970	AIRCRAFT AREAS	COMMERCIAL
971	IN FLIGHT	COMMERCIAL

<b>PROPERTY USE CODES</b>	<b>DESCRIPTION</b>	<b>CATEGORY</b>
972	ON RUNWAY	COMMERCIAL
973	ON TAXIWAY/PARKING AREA	COMMERCIAL
974	AT LOADING RAMP	COMMERCIAL
979	AIRCRAFT AREAS UNCLASSIFIED	COMMERCIAL
980	EQUIPMENT OPERATING AREAS	INDUSTRIAL/WAREHOUSE
981	CONSTRUCTION SITE	INDUSTRIAL/WAREHOUSE
984	INDUSTRIAL PLANT YARD AREA	INDUSTRIAL/WAREHOUSE
989	EQUIPMENT OPERATING AREAS UNCLASSIFIED	INDUSTRIAL/WAREHOUSE

**APPENDIX B**

**HIGHLANDS COUNTY LAND TYPE  
AND PROPERTY USE CODES**

**APPENDIX B**

**DOR PROPERTY USE CODES**

<b>DOR</b>	<b>Description</b>	<b>Category</b>
00	VACANT	NOT USED
01	SINGLE FAMILY	RESIDENTIAL
02	MOBILE HOME	RESIDENTIAL
03	MULTI-FAM 10+ UNITS	MULTI FAMILY
04	CONDOMINIUM	MULTI FAMILY
05	COOPERATIVES	RESIDENTIAL
06	RETIREMENT HOMES	NURSING HOME
07	MISCELLANEOUS	
08	MULTI-FAM <10 UNITS	MULTI FAMILY
09	TIME SHARE	RESIDENTIAL
10	VACANT COMMERCIAL	NOT USED
11	STORES, 1 STORY	COMMERCIAL
12	MIXED USE	COMMERCIAL
13	DEPARTMENT STORES	COMMERCIAL
14	SUPERMARKET	COMMERCIAL
15	REG SHOPPING CENTERS	COMMERCIAL
16	COMMUNITY SHOPPING	COMMERCIAL
17	OFF BLDG 1 STORY	COMMERCIAL
18	OFF BLDG MULTI-STORY	COMMERCIAL
19	PROFESSIONAL BLDG	COMMERCIAL
20	AIRPORT/BUS TERMS	COMMERCIAL
21	RESTAURANTS/CAFE	COMMERCIAL
22	DRIVE-IN REST	COMMERCIAL
23	FINANCIAL INST	COMMERCIAL
24	INS COMPANY OFF	COMMERCIAL
25	REPAIR SERV NON AUTO	COMMERCIAL
26	SERVICE STATIONS	COMMERCIAL
27	VEHICLE SL/SERV/RENT	COMMERCIAL
28	PARK LOTS, M/H PARKS	NOT USED
29	WHLSALE OUTLET PROD	COMMERCIAL
30	FLORIST/GREENHOUSE	COMMERCIAL
31	DRV-IN THR/OPEN STAD	COMMERCIAL
32	ENCL THR/AUDITORIUM	COMMERCIAL
33	NIGHTCLUBS/BARS	COMMERCIAL
34	BWL AL/SKT RNK/PL HL	COMMERCIAL
35	TOUR ATTRACT-PERM	COMMERCIAL
36	CAMPS	COMMERCIAL
37	RACE TRACKS	COMMERCIAL
38	GOLF COURSES	COMMERCIAL
39	HOTELS AND MOTELS	COMMERCIAL
40	VACANT INDUSTRIAL	NOT USED
41	LIGHT MANUFACTURE	INDUSTRIAL/WARE

DOR	Description	Category
42	HEAVY MANUFACTURE	INDUSTRIAL/WARE
43	LUMBER YARDS	INDUSTRIAL/WARE
44	PACKING PLANTS	INDUSTRIAL/WARE
45	CANNERIES/BOTTLERS	INDUSTRIAL/WARE
46	OTHER FOOD PROC	INDUSTRIAL/WARE
47	MINERAL PROCESSING	INDUSTRIAL/WARE
48	WAREHOUSE STOR/DIST	INDUSTRIAL/WARE
49	OPEN STORAGE	INDUSTRIAL/WARE
50	PAST + HIWAY	RESIDENTIAL
51	PAST + MUCK/TILL	RESIDENTIAL
52	PAST + WATERFRONT	RESIDENTIAL
53	MUCK/TILLABLE	RESIDENTIAL
54	TIMBERLAND	RESIDENTIAL
55	PAST + TIMBER	RESIDENTIAL
56	MUCK + WATERFRONT	RESIDENTIAL
57	MUCK + HIWAY	RESIDENTIAL
58	PAST + AC + PONDS	RESIDENTIAL
59	BEEES	RESIDENTIAL
61	GROVE + MUCK	RESIDENTIAL
62	GROVE + WATERFRONT	RESIDENTIAL
63	PASTURE	RESIDENTIAL
64	GROVE + HIWAY/WAT	RESIDENTIAL
65	GROVE + PAST + AC	RESIDENTIAL
66	GROVES	RESIDENTIAL
67	GROVE-PAST + TILL	RESIDENTIAL
68	DAIRIES/FEED LOTS	RESIDENTIAL
69	ORNAMENTALS/MISC	RESIDENTIAL
70	VAC INSTITUTIONAL	NOT USED
71	CHURCHES	INSTITUTIONAL
72	PRIVATE SCHOOLS	INSTITUTIONAL
73	PRIVATE HOSPITALS	INSTITUTIONAL
74	HOMES FOR THE AGED	NURSING HOME
75	NON-PROFIT SERVICE	INSTITUTIONAL
76	MORTUARY/CEMETERY	INSTITUTIONAL
77	CLUBS/LODGES HALLS	INSTITUTIONAL
78	REST HOMES	NURSING HOME
79	CULTURAL GROUPS	INSTITUTIONAL
80	UNKNOWN	NOT USED
82	FOREST, PARKS REC	NOT USED
83	PUBLIC SCHOOLS	INSTITUTIONAL
84	COLLEGES	INSTITUTIONAL
85	HOSPITALS	INSTITUTIONAL
86	COUNTY	INSTITUTIONAL
87	STATE	INSTITUTIONAL
88	FEDERAL	INSTITUTIONAL
89	MUNICIPAL	INSTITUTIONAL

<b>DOR</b>	<b>Description</b>	<b>Category</b>
90	LEASEHOLD INTEREST	COMMERCIAL
91	UTILITIES	INDUSTRIAL/WARE
93	SUB-SURFACE RIGHTS	NOT USED
94	RIGHTS-OF-WAY	NOT USED
95	RIVERS AND LAKES	NOT USED
96	WASTELAND/DUMPS	NOT USED
97	REC AND PARK LAND	NOT USED
98	CENTRALLY ASSESSED	NOT USED
99	NON-AG ACREAGE	RESIDENTIAL
H.	HEADER RECORD	NOT USED
N.	NOTE RECORD	NOT USED

**APPENDIX C**

**HIGHLANDS COUNTY IMPROVEMENT CODES**

## APPENDIX C

### HIGHLANDS COUNTY IMPROVEMENT CODES

ImprovCode	Description	Category
0	VACANT	NOT USED
1	SINGLE FAMILY RESIDENTIAL	RESIDENTIAL
2	SINGLE FAMILY RESIDENTIAL-	RESIDENTIAL
3	CONVERTED SFR	RESIDENTIAL
4	CONDO	MULTI FAMILY
5	RESIDENTIAL DETACHED GARAGE	NOT USED
6	RENTAL UNIT	RESIDENTIAL
7	DAY CARE CENTER	COMMERCIAL
8	MOBILE HOME	RESIDENTIAL
9	TIME SHARE	MULTI FAMILY
10	CONDOMINIUM - LOW RISE	MULTI FAMILY
11	CONDOMINIUM - HIGH RISE	MULTI FAMILY
12	CONDOMINIUM - TOWN/ROW HOUSE	MULTI FAMILY
13	CONDOMINIUM - VILLA	MULTI FAMILY
14	SFR - LOW RISE	RESIDENTIAL
15	SFR - HIGH RISE	RESIDENTIAL
16	SFR - TOWN/ROW HOUSE	RESIDENTIAL
17	DORMITORY	INSTITUTION
18	INTERVAL OWNERSHIP - LOW RISE	MULTI FAMILY
19	INTERVAL OWNERSHIP - HIGH RISE	MULTI FAMILY
20	INTERVAL OWNERSHIP - TOWN HOUSE	MULTI FAMILY
22	MULTI-FAMILY - LOW RISE	MULTI FAMILY
23	MULTI-FAMILY - HIGH RISE	MULTI FAMILY
24	MULTI-FAMILY - TOWN HOUSE	MULTI FAMILY
25	MULTI-FAMILY - OLDER APARTMENT	MULTI FAMILY
26	DUPLEX/ONE HALF	RESIDENTIAL
27	DUPLEX	RESIDENTIAL
28	TRIPLEX/QUADRAPLEX	MULTI FAMILY
29	DOME/A FRAME	RESIDENTIAL
35	STORES - INDIVIDUAL	COMMERCIAL
36	DISCOUNT STORE	COMMERCIAL
37	DEPARTMENT STORE	COMMERCIAL
38	STRIP STORES	COMMERCIAL
39	SHOPPING CENTER - COMMUNITY	COMMERCIAL
40	SHOPPING CENTER - REGIONAL	COMMERCIAL
42	SUPERMARKET	COMMERCIAL
43	CONVENIENCE STORE	COMMERCIAL
44	HOTEL	COMMERCIAL
45	HOTEL/MOTEL - OFFICE COMP	COMMERCIAL
46	MOTEL - LOW COST	COMMERCIAL
47	MOTEL - MODERN	COMMERCIAL
48	PACKAGE/LOUNGE	COMMERCIAL

<b>ImprovCode</b>	<b>Description</b>	<b>Category</b>
49	OFFICES - LOW COST	COMMERCIAL
50	OFFICES - STANDARD	COMMERCIAL
52	MEDICAL OFFICE	COMMERCIAL
53	HOSPITAL	INSTITUTION
54	CONVALESCENCE HOME	NURSING
55	RESTAURANT/LOW COST	COMMERCIAL
56	RESTAURANT/LOUNGE	COMMERCIAL
57	RESTAURANT - FAST FOOD	COMMERCIAL
58	BOWLING ALLEY/ROLLER RINK	COMMERCIAL
59	BEES	RESIDENTIAL
60	AUDITORIUM	COMMERCIAL
61	CINEMA	COMMERCIAL
62	BANK	COMMERCIAL
63	BRANCH BANK	COMMERCIAL
64	SERVICE STATION	COMMERCIAL
65	GARAGE	COMMERCIAL
66	VEHICLE SALES/REPAIR	COMMERCIAL
67	SERVICE SHOP	COMMERCIAL
68	MORTUARY	COMMERCIAL
69	CLUB HOUSE	COMMERCIAL
70	COLD STORAGE	INDUSTRIAL/
72	CAR WASH	COMMERCIAL
73	SWITCHING STATION	NOT USED
74	MEDICAL CLINIC	COMMERCIAL
75	NURSING HOME	NURSING
76	HANGAR	COMMERCIAL
77	EXCEPTIONAL OFFICE	COMMERCIAL
78	EXCEPTIONAL STORE	COMMERCIAL
79	EXCEPTIONAL COMMERCIAL	COMMERCIAL
80	MANUFACTURING - LIGHT	INDUSTRIAL/
81	MANUFACTURING - HEAVY	INDUSTRIAL/
82	WAREHOUSE - DISTRIBUTION	INDUSTRIAL/
83	WAREHOUSE - MINI	INDUSTRIAL/
84	WAREHOUSE - STORAGE	INDUSTRIAL/
85	EQUIPMENT STORAGE	INDUSTRIAL/
86	BARNS	NOT USED
87	STATE	INSTITUTION
88	MILKING BARN	NOT USED
89	MUNICIPAL	INSTITUTION
90	SCHOOL	INSTITUTION
91	CHURCH	INSTITUTION
92	EDUCATIONAL/RELIGIOUS	INSTITUTION
93	GOVERNMENTAL BUILDING	INSTITUTION