
WAKULLA COUNTY, FLORIDA

**INITIAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION SERVICES**

ADOPTED AUGUST 2, 2010

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RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF WAKULLA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF WAKULLA COUNTY, FLORIDA; CREATING THE WAKULLA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES CONSISTING OF ALL UNINCORPORATED AREAS OF WAKULLA COUNTY, FLORIDA, AND THE INCORPORATED AREAS OF THE CITIES OF ST. MARKS AND SOPCHOPPY; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN WAKULLA COUNTY, FLORIDA; DETERMINING THE FIRE PROTECTION ASSESSED COSTS AND THE INITIAL FIRE PROTECTION SPECIAL ASSESSMENTS DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR HARDSHIP ASSISTANCE AND VACANCY ADJUSTMENTS; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, Ordinance No. 2010-04 (the "Ordinance"), Article VIII, Section (6)(e), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, the Wakulla County Home Rule Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number,

and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Agricultural/Vacant Property" means those Tax Parcels with a Code Description designated as "Agricultural/Vacant" in the DOR Codes, attached hereto as Appendix B.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes.

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

"CAD" or **"Computer Aided Dispatch"** means the County's electronic system for dispatching and recording fire protection incidents and responses.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, the Improvement Codes, and the DOR Codes.

"Cost Apportionment" means the apportionment of the Fire Protection Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 7 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire protection services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire protection services as reflected in Incident Reports under the methodology described in Section 7 of this Initial Assessment Resolution.

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

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

"Estimated Fire Protection Assessment Rate Schedule" means that rate schedule attached hereto as Appendix D and hereby incorporated herein by reference, specifying the Fire Protection Assessed Costs and the estimated Fire Protection Assessments established in Section 9 of this Initial Assessment Resolution.

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

"Fire Protection Assessment" means the Service Assessment, as defined in the Ordinance, lawfully imposed by the Board against Assessed Property to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Fire Protection Assessed Cost" means the Service Cost, as defined in the Ordinance, and hereby more specifically defined as:

(1) the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, or

programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to Sections 5.02 or 5.03 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Protection Assessments; and (P)

reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost.

(2) In the event the County also imposes an impact fee upon that part of new growth or development for fire protection services related capital improvements paid by impact fees, the Fire Protection Assessed Cost shall not include that part of such costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

"Fire Protection Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Fire Protection Assessments.

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

"Improvement Codes" mean the building interior finish codes assigned by the Property Appraiser to Tax Parcels within the County, as specified in Appendix A attached hereto and incorporated herein by reference.

"Incident Report" means an individual report filed with FFIRS or CAD that documents a County fire protection service response, the type of situation found, and the property response address.

"Incident Database" means the incident data specific to the County derived from the FFIRS and CAD Incident Reports.

"Low-Income Persons" shall mean one or more natural persons, the total adjusted gross household income of which does not exceed 80% of the median adjusted gross income for households within the metropolitan statistical area covering the County as

reported by the U.S. Department of Housing and Urban Development or its governmental successor in function.

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

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

"Non-Residential Property" means those Tax Parcels with a Code Description designated as "Non-Residential" in the Improvement Codes specified in Appendix A, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein.

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

"Property Use Categories" mean, collectively, Residential Property, Non-Residential Property, and Agricultural/Vacant Property.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2)

licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" or "lodging park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes specified in Appendix A, including Mobile Home Park Property.

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

SECTION 3. CREATION OF THE WAKULLA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The Wakulla County Municipal Service Benefit Unit for Fire Protection Services is hereby created to include the entire unincorporated area of the County and the incorporated areas of the City of St. Marks and the City of Sopchoppy.

(B) The Wakulla County Municipal Service Benefit Unit for Fire Protection Services is created to fund the provision of fire protection services, facilities and programs, which services, facilities and programs provide a special benefit to all Assessed Property within the Wakulla County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Wakulla County Municipal Service Benefit Unit for Fire Protection Services, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost, if any, required to provide fire protection

services, facilities, and programs shall be funded by available County revenues other than Fire Protection Assessment proceeds.

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

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the Wakulla County Municipal Service Benefit Unit for Fire Protection Services. Fire Protection Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the Fire Protection Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "Wakulla County Fire Assessment Program," July 2010, prepared by Government Services Group, which report is hereby incorporated herein by reference:

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Protection Assessed Costs and identifying the Assessed Property to be included in the

Assessment Roll, the legislative determinations ascertained and declared in Section 1.03 of the Ordinance are hereby ratified and confirmed.

(B) Fire protection services possess a logical relationship to the use and enjoyment of property by: (1) protecting the value of the improvements, structures, and land through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the County; and (4) containing the spread of fire incidents occurring on Agricultural/Vacant Property with the potential to spread and endanger property and property features.

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

(D) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and

(2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

cost apportionment

(E) Apportioning Fire Protection Assessed Costs among classifications of property based upon historical demand for fire protection services is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available in accordance with the County's standards and practices.

(F) The Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Buildings located within Assessed Property, their intended occupants, and Agricultural/Vacant Property. There exists sufficient Incident Reports documenting the historical demand for fire protection services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by the County's examination and verification of such Incident Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages determined by the County's examination and verification of Incident Reports is a fair and reasonable method to apportion the Fire Protection Assessed Costs among the Property Use Categories.

(G) The historical demand for fire protection service availability for multi-family and single family Residential Property is substantially similar and any difference in the

percentage of documented fire protection calls to such specific property uses is statistically insignificant.

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

(I) While much of the County maintains a rural character, fires on Agricultural/Vacant Property place a recognized and measurable demand on the fire protection services of the County. Accordingly, it is fair and reasonable to apportion the Fire Protection Assessed Costs to such property based on such property's Demand Percentage.

residential parcel apportionment

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

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

non-residential parcel apportionment

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

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

(N) Institutional Property whose use is exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon such Buildings located on Tax Parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessment shall be imposed upon a Building located on a Tax Parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

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

(P) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as commercial property in the same manner as hotel, motel, or other similar property for non-ad valorem special assessments levied by the County. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

(Q) In accordance with available data and field surveying, the County has determined that the average mobile home located on Recreational Vehicle Park property in the MSBU has a Building Area of 700 square feet. Given that the actual Building Area for these mobile homes within the MSBU may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 700 square feet.

(R) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property and Recreational Vehicle Park property and the lack of demand for fire protection services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park property and Recreational Vehicle Park property.

SECTION 7. COST APPORTIONMENT METHODOLOGY.

(A) The County examined the Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available as supplemented by

CAD data and/or verification of the physical location indicated in the Incident Reports, the County assigned fire protection incidents to specific properties located within the County.

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

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Protection Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Protection Assessed Costs allocated to each individual Property Use Category.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix E. That Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Initial Assessment Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix E is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 9 of this Initial Assessment Resolution.

**SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS;
ESTABLISHMENT OF INITIAL FIRE PROTECTION ASSESSMENTS.**

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2010, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule, attached hereto as Appendix D and incorporated herein by reference. The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2010.

(C) The estimated Fire Protection Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the preliminary Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2010, as provided in Section 10 of this Initial Assessment Resolution.

SECTION 10. FIRE PROTECTION ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Fire Protection Assessment Roll for the Fiscal Year commencing

October 1, 2010, in the manner provided in the Ordinance. The Fire Protection Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Fire Protection Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the preliminary Fire Protection Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Wakulla County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 11. HARDSHIP ASSISTANCE.

(A) It is hereby ascertained, determined, and declared that it is in the best interest of the citizens of the County to assist Low Income Persons who are Owners of homesteaded Residential Property with the financial burden created by the imposition of a Fire Protection Assessment.

(B) Accordingly, there is hereby created an economic hardship program to assist Residential Property owners who meet the definition of Low Income Persons as established herein. An owner of Residential Property who meets low income level and asset guidelines specified by the County shall be eligible to receive payment of a Fire Protection Assessment by the County. Applicants for this hardship assistance shall provide written documentation satisfactory to the County Administrator in order to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the County from funds other than those generated by the Fire Protection Assessment.

(C) Prior to October 1, 2010 and prior to June 1 of each year thereafter, the applicant shall file with the County Administrator an application under oath demonstrating entitlement to hardship assistance as provided herein. Such application shall include the following:

- (1) The name and address of all Owners of the Residential Property;
- (2) The address and legal description for the Residential Property;
- (3) Proof of Total Household Income from all sources and other documentation required to demonstrate qualification as a Low Income Person; and
- (4) Such other information relating to the application as may be reasonably requested.

(D) The County Administrator, with the assistance of other members of the administrative staff of the County, shall, within fifteen (15) days after the filing of such application, review the application and such other supporting data that may be filed therewith and make such further investigation as may be reasonably required in order to determine if the applicant is qualified for hardship assistance pursuant to this Section.

(E) The County Administrator shall furnish his or her written decision to such applicant by United States mail, postage prepaid, addressed to the applicant at the address stated on the application on or before the expiration of twenty (20) days following the filing of the application determining if the applicant is or is not qualified for hardship assistance pursuant to this Section.

(F) Any shortfall in the expected Fire Protection Assessment proceeds due to any hardship assistance provided herein shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any assistance provided by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such assistance afforded to such Tax Parcel by the Board.

SECTION 12. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Mobile Home Parks and Recreational Vehicle Parks and the potential sustained lack of demand for fire protection services for spaces not occupied by a recreational vehicle or a mobile home, each Owner of Mobile Home Park and Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Protection Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in

Mobile Home Park property shall not be subject to the Fire Protection Assessments. Similarly, vacant spaces within Recreational Vehicle Park property shall not be subject to the Fire Protection Assessments.

(C) Vacant spaces shall be those determined by the County Administrator based on evidence of a vacancy rate provided by the Owner on or before September 7, 2010 for the initial Fiscal Year and on or before June 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within a Mobile Home Park or Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

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

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

(D) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2010 upon a parcel of Mobile Home Park or Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Protection Assessment attributable to the entire parcel of Mobile Home Park or Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(E) Any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 13. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 9, 2010, in the Wakulla County Community Center, 318 Shadeville Highway, Crawfordville, Florida, at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 14. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 13 hereof in the manner and time provided in Section 3.04 of the Ordinance. The notice shall be published no later than August 19, 2010, in substantially the form attached hereto as Appendix F.

SECTION 15. NOTICE BY MAIL. The County Administrator shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by

Section 3.05 of the Ordinance, in substantially the form attached hereto as Appendix G. Such notices shall be mailed no later than August 19, 2010.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs within the Wakulla County Municipal Service Benefit Unit for Fire Protection Services. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

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

PASSED, ADOPTED AND APPROVED THIS ____ DAY OF AUGUST, 2010.

**BOARD OF COUNTY COMMISSIONERS OF
WAKULLA COUNTY, FLORIDA**

(SEAL)

By: _____
Howard Kessler, Chair

ATTEST:

Brent X. Thurmond, County Clerk

APPROVED FOR FORM
AND CORRECTNESS

Heather J. Encinosa, County Attorney

APPENDIX A
IMPROVEMENT CODES

APPENDIX A

IMPROVEMENT CODES

Building Use Code	BUC Description	Assessment Category
000000	VACANT	Agricultural/Vacant
000100	SINGLE FAM	Residential
000200	SFR MANUF	Residential
000300	SFR PILING	Residential
000600	SFR RENTAL	Residential
000700	DAY CARE	Non-Residential
000800	MOBILE HME	Residential
000801	TPP MH	Residential
000900	EXCEPT SFR	Residential
001000	CONDO LOW	Residential
001100	CONDO HGH	Residential
001200	CONDO TWH	Residential
001300	CONDO	Residential
001400	CO-OP LOW	Residential
001500	CO-OP HGH	Residential
001600	CO-OP TWH	Residential
001700	DORMITORY	Non-Residential
001800	INT OWN L	Non-Residential
001900	INT OWN H	Non-Residential
002000	INT OWN T	Non-Residential
002100	CONDO TMS	Residential
002200	M/FAM LOW	Residential
002300	M/FAM HGH	Residential
002400	M/FAM TWH	Residential
002500	M/FAM ROW	Residential
002700	DUPLEX	Residential
002800	TRI/QUAD	Residential
002900	EXCEP DWG	Residential
003300	NCLUB/BARS	Non-Residential
003400	BOWLING LN	Non-Residential
003500	STORE RETL	Non-Residential
003600	STORE DISC	Non-Residential
003700	STORE DEPT	Non-Residential
003800	SHOP NBHD	Non-Residential
003900	SHOP COMTY	Non-Residential
004000	SHOP REGNL	Non-Residential
004100	SHP SPR RG	Non-Residential
004110	MEGA CENTE	Non-Residential
004200	SUPER MRKT	Non-Residential
004300	NBHD CONVE	Non-Residential

Building Use Code	BUC Description	Assessment Category
004400	HOTEL	Non-Residential
004500	HOTEL/MOTL	Non-Residential
004600	MOTEL LOW	Non-Residential
004700	MOTEL HIGH	Non-Residential
004900	OFFICE LOW	Non-Residential
005000	OFFICE HGH	Non-Residential
005100	OFFC CONDO	Non-Residential
005200	OFFICE MED	Non-Residential
005300	HOSPITAL	Non-Residential
005400	NURS HOME	Non-Residential
005500	SKATE RINK	Non-Residential
005600	RESTAURANT	Non-Residential
005700	RES F/FOOD	Non-Residential
005800	REC FACIL	Non-Residential
005900	ARENA	Non-Residential
006000	AUDITORIUM	Non-Residential
006100	THEATER	Non-Residential
006200	BANK	Non-Residential
006300	BRNCH BANK	Non-Residential
006400	SERV STATN	Non-Residential
006500	COMMERCIAL GARAGE	Non-Residential
006600	VEH SALE/R	Non-Residential
006700	SERV SHOP	Non-Residential
006800	MORTUARY	Non-Residential
006900	CLUB HOUSE	Non-Residential
006910	GOLF BLDG	Non-Residential
006920	GOLF MAINT	Non-Residential
007000	COLD STRGE	Non-Residential
007100	TRANS TERM	Non-Residential
007200	SPA	Non-Residential
007700	EXCEP OFFC	Non-Residential
007800	EXCEP STOR	Non-Residential
007900	EXCEP COMM	Non-Residential
008000	MANUF LGHT	Non-Residential
008100	MANUF HEVY	Non-Residential
008200	WAREH DIST	Non-Residential
008300	WAREH MINI	Non-Residential
008400	WAREH STOR	Non-Residential
008500	AIR HANGAR	Non-Residential
008600	BARNS	Non-Residential
008601	OPEN/STRG	Non-Residential
008650	KENNELS	Non-Residential
008700	PREF MET B	Non-Residential
008701	MET RETAIL	Non-Residential

Building Use Code	BUC Description	Assessment Category
008800	PREF M B R	Non-Residential
008801	C B RETAIL	Non-Residential
008900	EXCEP IND	Non-Residential
009000	SCHOOL	Non-Residential
009100	CHURCH	Non-Residential
009200	ED RELIGOS	Non-Residential
009300	GOVT BLDG	Non-Residential
009400	LUMB YD BD	Non-Residential
009500	PRIV CLUB	Non-Residential
009600	RES EXEMPT	Residential
009700	M/FAM EXMP	Residential
009800	COMM EXEMP	Non-Residential
009900	INDS EXEMP	Non-Residential
MHLP	MH IN LODGING PARK	Non-Residential
MHPK	MOBILE HOME PARK SPACES	Residential
MISC	MISC RES	Residential
RVMH	MH SPACE IN RV PARK	Non-Residential
RVPK	RV PARK SPACES	Non-Residential

APPENDIX B

DOR CODES

APPENDIX B

DOR CODES

DOR Code	DOR Description	Assessment Category
000000	VACANT RESIDENTIAL	Agricultural/Vacant
000100	SINGLE FAMILY	Residential
000200	MOBILE HOME	Residential
000300	MULTI-FAMILY	Residential
000301	LIHTC- LOW INCOME	Residential
000400	CONDOMINIA	Residential
000401	TOWNHOUSE	Residential
000500	COOPERATIVES	Residential
000600	RETIREMENT HOMES	Non-Residential
000700	MISCELLANEOUS	Non-Residential
000800	MULTI-FAMILY	Residential
000900	NOT IN USE	Not Used
001000	VACANT COMMERCIAL	Agricultural/Vacant
001002	COMMERCIAL	Non-Residential
001100	STORES, 1 STORY	Non-Residential
001200	STORE/OFFICE/RESID	Non-Residential
001300	DEPARTMENT STORES	Non-Residential
001400	SUPERMARKET	Non-Residential
001410	NBHD CONV STORE	Non-Residential
001500	REGIONAL SHOPPING	Non-Residential
001600	COMMUNITY SHOPPING	Non-Residential
001700	OFFICE BUILDINGS	Non-Residential
001800	MULTI STORY OFFICE	Non-Residential
001900	PROFESSIONAL BLDG	Non-Residential
002000	TRANSIT TERMINALS	Non-Residential
002100	RESTRAURANTS/CAFE	Non-Residential
002200	DRIVE-IN REST.	Non-Residential
002300	FINANCIAL BLDG	Non-Residential
002400	INSURANCE COMPANY	Non-Residential
002500	REPAIR SERVICE	Non-Residential
002600	SERVICE STATION	Non-Residential
002700	VEH SALE/REPAIR	Non-Residential
002800	PARKING/MH LOT	Non-Residential
002900	WHOLESALE OUTLET	Non-Residential
003000	FLORIST/GREENHOUSE	Non-Residential
003100	DRIVE-IN/OPEN STAD	Non-Residential
003200	THEATER/AUDITORIUM	Non-Residential
003300	NIGHTCLUB/BARS	Non-Residential
003400	BOWLING ALLEY	Non-Residential
003500	TOURIST ATTRACTION	Non-Residential
003600	CAMPS	Non-Residential

DOR Code	DOR Description	Assessment Category
003700	RACE TRACKS	Non-Residential
003800	GOLF COURSES	Non-Residential
003900	HOTELS AND MOTELS	Non-Residential
004000	VACANT INDUSTRIAL	Agricultural/Vacant
004100	LIGHT MANUFACTURE	Non-Residential
004110	MEGA CENTER	Non-Residential
004200	HEAVY MANUFACTURE	Non-Residential
004300	LUMBER YARD	Non-Residential
004400	PACKING PLANTS	Non-Residential
004500	CANNERIES/BOTTLERS	Non-Residential
004600	OTHER FOOD PROCESS	Non-Residential
004700	MINERAL PROCESSING	Non-Residential
004800	WAREHOUSE-STORAGE	Non-Residential
004810	WAREHOUSE-DIST	Non-Residential
004900	OPEN STORAGE	Non-Residential
005000	IMPROVED AG	Determined by Building
005100	CROPLAND CLASS 1	Agricultural/Vacant
005200	CROPLAND CLASS 2	Agricultural/Vacant
005300	CROPLAND CLASS 3	Agricultural/Vacant
005400	TIMBERLAND 90+	Agricultural/Vacant
005500	TIMBERLAND 80-89	Agricultural/Vacant
005600	TIMBERLAND 70-79	Agricultural/Vacant
005700	TIMBERLAND 60-69	Agricultural/Vacant
005800	TIMBERLAND 50-59	Agricultural/Vacant
005900	TIMBERLAND UNCLASS	Agricultural/Vacant
006000	PASTURELAND 1	Agricultural/Vacant
006100	PASTURELAND 2	Agricultural/Vacant
006200	PASTURELAND 3	Agricultural/Vacant
006300	PASTURELAND 4	Agricultural/Vacant
006400	PASTURELAND 5	Agricultural/Vacant
006500	PASTURELAND 6	Agricultural/Vacant
006600	ORCHARDS, GROVES	Agricultural/Vacant
006700	POULTRY,BEES,FISH	Agricultural/Vacant
006800	DAIRIES,FEEDLOTS	Agricultural/Vacant
006900	ORNAMENTALS,MISC	Agricultural/Vacant
007000	VAC INSTITUTIONAL	Agricultural/Vacant
007100	CHURCHES	Non-Residential
007200	PRIVATE SCHOOLS	Non-Residential
007300	PRIVATE HOSPITALS	Non-Residential
007400	HOMES FOR THE AGED	Non-Residential
007500	NON-PROFIT SERVICE	Non-Residential
007600	MORTUARY/CEMETARY	Non-Residential
007700	CLUBS/LODGES/HALLS	Non-Residential
007800	REST HOMES	Non-Residential
007900	CULTURAL GROUPS	Non-Residential

DOR Code	DOR Description	Assessment Category
008000	WATER MANAGEMENT	Non-Residential
008100	MILITARY	Non-Residential
008200	FOREST, PARKS, REC	Agricultural/Vacant
008300	PUBLIC SCHOOLS	Non-Residential
008400	COLLEGES	Non-Residential
008500	HOSPITALS	Non-Residential
008600	COUNTY	Non-Residential
008700	STATE	Non-Residential
008800	FEDERAL	Non-Residential
008900	MUNICIPAL	Non-Residential
009000	LEASEHOLD INTEREST	Non-Residential
009100	UTILITIES	Non-Residential
009200	MINING	Agricultural/Vacant
009300	SUB-SURFACE RIGHTS	Not Used
009400	RIGHTS-OF-WAY	Not Used
009500	RIVERS AND LAKES	Not Used
009600	WASTELAND/DUMPS	Agricultural/Vacant
009620	MARSH	Not Used
009630	SWAMP	Not Used
009700	REC AND PARK LAND	Agricultural/Vacant
009800	CENTERALLY ASSESSED	Not Used
009900	NO AG ACREAGE	Agricultural/Vacant
009901	COMMON AREA	Not Used
009902	CANAL/WATER WAY	Not Used

APPENDIX C

FIXED PROPERTY USE CODES

APPENDIX C

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category
000	FIXED PROP USE UNDETERMINED	Non-Specific
008	FIXED PROP USE N/A	Non-Specific
009	FIXED PROPERTY USE NOT CLASS.	Non-Specific
100	UNKNOWN OTHER	Non-Specific
109	OTHER PUBLIC ASSEMBLY	Non-Specific
110	FIXED USE RECREATION, OTHER	Non-Residential
111	BOWLING ESTABLISHMENT	Non-Residential
112	BILLIARD CENTER	Non-Residential
113	AMUSEMENT CENTER	Non-Residential
114	ICE RINK	Non-Residential
115	ROLLER RINK	Non-Residential
116	SWIMMING FACILITY	Non-Residential
119	OTHER RECREATION	Non-Residential
120	VARIABLE USE AMUSEMENT/RECREATION	Non-Residential
121	BALLROOM,GYMNASIUM	Non-Residential
122	EXHIBITION HALL	Non-Residential
123	ARENA/STADIUM	Non-Residential
124	PLAYGROUND	Non-Residential
129	AMUSEMENT CENTER INDOOR/OUTDOOR	Non-Residential
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	Non-Residential
131	CHURCH/CHAPEL	Non-Residential
132	RELIGIOUS EDUCATION FACILITY	Non-Residential
133	CHURCH HALL	Non-Residential
134	FUNERAL PARLOR/CHAPEL	Non-Residential
139	OTHER CHURCH/FUNERAL PARLOR	Non-Residential
140	CLUBS, OTHER	Non-Residential
141	ATHLETIC CLUB/YMCA	Non-Residential
142	CLUB HOUSE	Non-Residential
143	YACHT CLUB	Non-Residential
144	CASINO, GAMBLING CLUBS	Non-Residential
149	OTHER CLUBS	Non-Residential
150	PUBLIC, GOVT, OTHER	Non-Residential
151	LIBRARY	Non-Residential
152	MUSEUM, ART GALLERY	Non-Residential
153	HISTORIC BLDG	Non-Residential
154	MEMORIAL STRUCTURE,MONUMENT	Non-Residential
155	COURT ROOM	Non-Residential
156	LEGISLATIVE HALL	Non-Residential
159	OTHER LIBRARY,MUSEUM,COURT	Non-Residential
160	EATING/DRINKING PLACES	Non-Residential

Fixed Property Use Code	Description	Category
161	RESTAURANT	Non-Residential
162	NIGHTCLUB	Non-Residential
163	TAVERN	Non-Residential
164	LUNCHROOM/DRIVE-IN	Non-Residential
169	OTHER EATING/DRINKING	Non-Residential
170	TERMINALS OTHER	Non-Residential
171	AIRPORT TERMINAL	Non-Residential
172	HELIPORT	Non-Residential
173	BUS TERMINAL	Non-Residential
174	STREET LEVEL RAIL TERMINAL	Non-Specific
175	UNDERGROUND RAIL TERMINAL	Non-Specific
176	ELEVATED RAIL TERMINAL	Non-Specific
177	MARINE TERMINAL	Non-Specific
179	OTHER TERMINALS	Non-Specific
180	THEATER, STUDIO OTHER	Non-Residential
181	PERFORMANCE THEATER	Non-Residential
182	AUDITORIUM, CONCERT HALL	Non-Residential
183	MOVIE THEATER	Non-Residential
184	DRIVE-IN THEATER	Non-Residential
185	RADIO, TV STUDIO	Non-Residential
186	MOVIE STUDIO	Non-Residential
189	OTHER THEATER, STUDIO	Non-Residential
200	EDUCATIONAL PROPERTY OTHER	Non-Residential
209	OTHER EDUCATIONAL PROPERTY	Non-Residential
210	SCHOOLS NON-ADULT OTHER	Non-Residential
211	PRE-SCHOOL	Non-Residential
212	KINDERGARTEN	Non-Residential
213	ELEMENTARY SCHOOL	Non-Residential
214	JUNIOR HIGH SCHOOL	Non-Residential
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	Non-Residential
219	OTHER SCHOOLS	Non-Residential
220	UNKNOWN RESIDENTIAL SCHOOL	Non-Residential
221	RES SCHOOL CLASSROOM BLDG	Non-Residential
229	OTHER RESIDENTIAL SCHOOLS	Non-Residential
230	UNKNOWN TRADE, BUSINESS SCHOOLS	Non-Residential
231	VOCATIONAL, TRADE SCHOOL	Non-Residential
232	BUSINESS SCHOOL	Non-Residential
233	SPECIALTY SCHOOL	Non-Residential
234	REHABILITATION CENTER	Non-Residential
239	OTHER TRADE, BUSINESS SCHOOLS	Non-Residential
240	UNKNOWN COLLEGES/UNIVERSITIES	Non-Residential
241	COLLEGE/UNIVERSITY	Non-Residential
249	OTHER COLLEGES/UNIVERSITIES	Non-Residential
254	DAY CARE-IN COMMERCIAL PROPERTY	Non-Residential

Fixed Property Use Code	Description	Category
255	DAY CARE-IN RESIDENCE-LICENSED	Non-Residential
256	DAY CARE-IN RESIDENCE-UNLICENSED	Residential
300	HEALTHCARE/DETENTION OTHER	Non-Residential
309	OTHER INSTITUTIONAL PROPERTY	Non-Residential
310	UNKNOWN CARE OF THE AGED	Non-Residential
311	CARE OF THE AGED/NURSING STAFF	Non-Residential
312	CARE OF THE AGED/NO NURSING STAFF	Non-Residential
319	OTHER CARE OF THE AGED	Non-Residential
320	UNKNOWN CARE OF THE YOUNG	Non-Residential
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	Non-Residential
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	Non-Residential
323	ASYLUM/MENTAL INSTITUTION	Non-Residential
329	OTHER CARE OF THE YOUNG	Non-Residential
330	UNKNOWN CARE OF THE SICK	Non-Residential
331	HOSPITAL-MEDICAL/PSYCHIATRIC	Non-Residential
332	HOSPICES	Non-Residential
334	CLINIC, INFIRMARY	Non-Residential
339	OTHER CARE OF THE SICK	Non-Residential
340	CLINICS, OTHER	Non-Residential
341	CLINIC, CLINIC-TYPE INFIRMARY	Non-Residential
342	DOCTOR/DENTIST/SURGEONS OFFICE	Non-Residential
343	HEMODIALYSIS UNIT	Non-Residential
344	MEN'S DETENTION CAMP	Non-Residential
345	POLICE STATION	Non-Residential
346	VOCATIONAL REHABILITATION CENTER	Non-Residential
349	OTHER CARE OF THE PHYSICALLY RESTRAINED	Non-Residential
350	UNKNOWN CARE OF THE PHYSICALLY INCONVENIENCED	Non-Residential
351	INSTITUTION DEAF,MUTE,BLIND	Non-Residential
352	INSTITUTION FOR PHYSICAL REHAB	Non-Residential
359	OTHER CARE OF PHYSICALLY INCONVENIENCED	Non-Residential
360	UNKNOWN CARE OF MENTALLY HANDICAPPED	Non-Residential
361	JAIL/PRISON - NOT JUVENILE	Non-Residential
362	INSTITUTION FOR MENTALLY RETARDED	Non-Residential
363	REFORMATORY, JUVENILE DETENTION CENTER	Non-Residential
365	POLICE STATION	Non-Residential
369	OTHER CARE OF THE MENTALLY HANDICAPPED	Non-Residential
400	RESIDENTIAL OTHER	Residential
409	OTHER RESIDENTIAL PROPERTY	Residential
410	UNKNOWN ONE-AND TWO-FAMILY DWELLING	Residential

Fixed Property Use Code	Description	Category
411	ONE-FAMILY DWELLING: YEAR-ROUND	Residential
412	ONE-FAMILY DWELLING: SEASONAL	Residential
414	TWO-FAMILY DWELLING: YEAR-ROUND	Residential
415	TWO-FAMILY DWELLING: SEASONAL	Residential
419	ONE- AND TWO-FAMILY DWELLING	Residential
420	UNKNOWN APARTMENTS, TENEMENTS, FLATS	Residential
421	1 OR 2 LIVING UNITS W/BUSINESS	Residential
422	3 THROUGH 6 UNITS	Residential
423	7 THROUGH 20 UNITS	Residential
424	OVER 20 UNITS	Residential
429	MULTI-FAMILY DWELLINGS	Residential
430	UNKNOWN ROOMING, BOARDING, LODGING	Non-Residential
431	3 TO 8 ROOMERS OR BOARDERS	Non-Residential
432	9 TO 15 ROOMERS OR BOARDERS	Non-Residential
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	Non-Residential
440	UNKNOWN HOTELS, MOTELS, INNS, LODGES	Non-Residential
441	LESS THAN 20 UNITS: YEAR-ROUND	Non-Residential
442	LESS THAN 20 UNITS: SEASONAL	Non-Residential
443	20 TO 99 UNITS: YEAR-ROUND	Non-Residential
444	20 TO 99 UNITS: SEASONAL	Non-Residential
445	100 OR MORE UNITS: YEAR-ROUND	Non-Residential
446	100 OR MORE UNITS: SEASONAL	Non-Residential
449	HOTELS, MOTELS, INNS, LODGES	Non-Residential
459	RESIDENTIAL BOARD AND CARE	Non-Residential
460	DORMITORIES OTHER	Non-Residential
461	SCHOOL, COLLEGE, UNIV., DORMITORY	Non-Residential
462	FRATERNITY, SORORITY HOUSE	Non-Residential
463	NURSES' QUARTERS	Non-Residential
464	MILITARY BARRACKS/DORMITORY	Non-Residential
465	CONVENT, MONASTERY, RELIGIOUS	Non-Residential
466	BUNK HOUSE, WORKER'S BARRACKS	Non-Residential
469	OTHER DORMITORIES	Non-Residential
480	UNKNOWN HOME HOTELS	Non-Residential
481	LESS THAN 20 UNITS: YEAR-ROUND	Non-Residential
482	LESS THAN 20 UNITS: SEASONAL	Non-Residential
483	20 TO 99 UNITS: YEAR-ROUND	Non-Residential
484	20 TO 99 UNITS: SEASONAL	Non-Residential
485	100 OR MORE UNITS: YEAR-ROUND	Non-Residential
486	100 OR MORE UNITS: SEASONAL	Non-Residential
489	OTHER HOME HOTELS	Non-Residential
490	UNKNOWN RESIDENTIAL OCCUPANCIES	Residential
491	CHILDRENS PLAYHOUSE	Non-Residential
492	OUTDOOR SLEEPING QUARTERS	Non-Residential
499	OTHER RESIDENTIAL OCCUPANCIES	Residential

Fixed Property Use Code	Description	Category
500	MERCANTILE PROPERTIES OTHER	Non-Residential
509	OTHER MERCANTILE PROPERTIES	Non-Residential
510	UNKNOWN FOOD, BEVERAGE SALES	Non-Residential
511	CONVENIENCE STORE	Non-Residential
512	MARKET, GROCERY STORE	Non-Residential
513	SPECIALTY FOOD STORE	Non-Residential
514	LIQUOR, BEVERAGE STORE	Non-Residential
515	CREAMERY, DAIRY STORE	Non-Residential
516	DELICATESSEN	Non-Residential
519	FOOD, BEVERAGE SALES, GROCERY STORE	Non-Residential
520	UNKNOWN TEXTILE, WEARING APPAREL SALES	Non-Residential
521	CLOTHING STORE	Non-Residential
522	CLOTHING ACCESSORIES, SHOE STORE	Non-Residential
523	SHOE REPAIR SHOP	Non-Residential
524	TAILOR, DRESSMAKING SHOP	Non-Residential
525	FUR STORE	Non-Residential
526	DRY GOODS STORE	Non-Residential
529	TEXTILE, WEARING APPAREL SALES	Non-Residential
530	UNKNOWN HOUSEHOLD GOODS, SALES, REPAIRS	Non-Residential
531	FURNITURE STORE	Non-Residential
532	APPLIANCE STORE	Non-Residential
533	HARDWARE STORE	Non-Residential
534	MUSIC STORE	Non-Residential
535	WALLPAPER, PAINT STORE	Non-Residential
536	RUG, FLOOR COVERING STORE	Non-Residential
537	FURNITURE REPAIR SHOP	Non-Residential
538	APPLIANCE REPAIR SHOP	Non-Residential
539	HOUSEHOLD GOODS SALES, REPAIRS	Non-Residential
540	UNKNOWN SPECIALTY SHOPS	Non-Residential
541	BOOK, STATIONERY STORE	Non-Residential
542	NEWSSTAND, TOBACCO SHOP	Non-Residential
543	DRUG STORE	Non-Residential
544	JEWELRY STORE	Non-Residential
545	GIFT SHOP	Non-Residential
546	LEATHER GOODS SHOP	Non-Residential
547	FLORIST SHOP, GREENHOUSE	Non-Residential
548	OPTICAL GOODS SALES	Non-Residential
549	SPECIALTY SHOPS	Non-Residential
550	UNKNOWN RECREATION, HOBBY	Non-Residential
551	HOBBY, TOY SHOP	Non-Residential
552	SPORTING GOODS STORE	Non-Residential
553	PHOTOGRAPHIC SUPPLY SALES	Non-Residential
554	GARDEN SUPPLY STORE	Non-Residential

Fixed Property Use Code	Description	Category
555	RETAIL LUMBER SALES	Non-Residential
556	PET STORE, ANIMAL HOSPITAL	Non-Residential
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	Non-Residential
558	FIREWORKS SALES	Non-Residential
559	RECREATIONAL, HOBBY,HOME SALES, PET STORE	Non-Residential
560	UNKNOWN PROFESSIONAL SUPPLIES	Non-Residential
561	PROFESSIONAL SUPPLY SALES	Non-Residential
562	TRADE SUPPLY SALES	Non-Residential
563	ART SUPPLY SALES	Non-Residential
564	SELF-SERVICE LAUNDRY/DRY CLEANING	Non-Residential
565	LINEN SUPPLY HOUSE	Non-Residential
566	LAUNDRY, DRY CLEANER PICK-UP SHOP	Non-Residential
567	HOME MAINTENANCE SERVICES	Non-Residential
568	RESTAURANT SUPPLIES, SERVICES	Non-Residential
569	PROFESSIONAL SUPPLIES	Non-Residential
570	UNKNOWN MOTOR VEHICLE,BOAT	Non-Residential
571	SERVICE STATION	Non-Residential
572	PRIVATE SERVICE STATION	Non-Residential
573	MOTOR VEHICLE REPAIR, PAINT SHOP	Non-Residential
574	MOTOR VEHICLE, TRAILER SALES	Non-Residential
575	MOTOR VEHICLE ACCESSORY SALES	Non-Residential
576	BOAT, PLEASURE CRAFT SALES	Non-Residential
577	MARINE SERVICE STATION	Non-Residential
578	CAR WASHING FACILITY	Non-Residential
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	Non-Residential
580	GENERAL ITEM STORES, OTHER	Non-Residential
581	DEPARTMENT STORE	Non-Residential
582	SMALL VARIETY STORE	Non-Residential
583	LARGE VARIETY STORE	Non-Residential
584	MAIL ORDER STORE	Non-Residential
585	MALL	Non-Residential
589	OTHER GENERAL ITEM STORE	Non-Residential
590	UNKNOWN OFFICES	Non-Residential
591	GENERAL BUSINESS OFFICE	Non-Residential
592	BANK W/FIRST STORY BANKING FACILITY	Non-Residential
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	Non-Residential
594	ENGIN., ARCHITECTURAL, TECHNICAL	Non-Residential
595	MAILING FIRM	Non-Residential
596	POST OFFICE OR MAILING FORMS	Non-Residential
599	BUSINESS OFFICES	Non-Residential
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	Non-Residential
609	OTHER BASIC INDUSTRY, UTILITY, DEFENSE	Non-Residential
610	ENERGY PRODUCTION, OTHER	Non-Residential

Fixed Property Use Code	Description	Category
611	RADIOACTIVE MATERIAL WORKING	Non-Residential
612	NUCLEAR ORDINANCE PLANT	Non-Residential
613	NUCLEAR ENERGY PLANT	Non-Residential
614	STEAM, HEAT ENERGY PLANT	Non-Residential
615	ELECTRIC GENERATING PLANT	Non-Residential
616	GAS MANUFACTURING PLANT	Non-Residential
619	OTHER NUCLEONICS ENERGY PROD.	Non-Residential
620	UNKNOWN LABORATORIES	Non-Residential
621	CHEMICAL, MEDICAL LABORATORY	Non-Residential
622	PHYSICAL MATERIALS TESTING LAB	Non-Residential
623	PERSONNEL, PSYCHOLOGICAL LAB	Non-Residential
624	RADIOACTIVE MATERIALS LAB	Non-Residential
625	ELECTRICAL, ELECTRONIC LAB	Non-Residential
626	AGRICULTURAL LAB	Non-Residential
627	GENERAL RESEARCH LAB	Non-Residential
629	LABORATORIES	Non-Residential
630	UNKNOWN COMMUN., DEFENSE, DOCUMENT FACILI.	Non-Residential
631	NATIONAL DEFENSE SITE/MILITARY SITE	Agricultural/Vacant
632	RADIO, RADAR SITE	Agricultural/Vacant
633	FIRE, POLICE, INDUSTRIAL COMM. CNTR	Non-Residential
634	TELEPHONE EXCHANGE, CENTRAL OFF.	Non-Residential
635	COMPUTER, DATA PROCESSING CNTR	Non-Residential
636	DOCUMENT CNTR, RECORD REPOSITORY	Non-Residential
639	COMMUNICATIONS CENTER	Non-Residential
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	Non-Residential
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	Agricultural/Vacant
644	GAS DISTRIBUTION SYSTEM, PIPELINE	Agricultural/Vacant
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	Agricultural/Vacant
646	STEAM, HEAT DISTRIBUTION SYSTEM	Agricultural/Vacant
647	WATER UTILITY	Agricultural/Vacant
648	SANITARY SERVICE	Agricultural/Vacant
649	OTHER UTILITY, ENERGY DISTRIB. SYSTEM	Agricultural/Vacant
650	UNKNOWN AGRICULTURE	Agricultural/Vacant
651	POULTRY, EGG PRODUCTION	Agricultural/Vacant
652	COW, CATTLE PRODUCTION	Agricultural/Vacant
653	PIGGERY, HOG PRODUCTION	Agricultural/Vacant
654	OTHER LIVESTOCK PRODUCTION	Agricultural/Vacant
655	CROPS, ORCHARDS	Agricultural/Vacant
656	TOBACCO CURING SHED	Agricultural/Vacant
657	FRUIT, VEGETABLE PACKING	Non-Residential
659	LIVESTOCK PRODUCTION	Agricultural/Vacant
660	UNKNOWN FOREST, HUNTING, FISHING	Agricultural/Vacant
661	FOREST, STAND TIMBER W/OUT LOGGING	Agricultural/Vacant

Fixed Property Use Code	Description	Category
662	FOREST, STAND TIMBER WITH LOGGING	Agricultural/Vacant
663	HUNTING,TRAPPING,GAME PROPOGATION	Agricultural/Vacant
664	TREE	Agricultural/Vacant
665	FISH HATCHERY	Agricultural/Vacant
666	WOOD CHIP PILE	Agricultural/Vacant
669	FOREST, TIMBERLAND	Agricultural/Vacant
670	UNKNOWN MINING,QUARRYING,MATER	Agricultural/Vacant
671	COAL MINE	Agricultural/Vacant
672	ORE MINE	Agricultural/Vacant
673	ORE CONCENTRATION PLANT	Non-Residential
674	PETROLEUM, NATURAL GAS WELL, W/ RESERV	Agricultural/Vacant
675	STONE, SLATE, CLAY, GRAVEL, SAND	Agricultural/Vacant
676	SALT MINE	Agricultural/Vacant
677	CHEMICAL, FERTILIZER, MINERAL MINE	Agricultural/Vacant
678	NON-METALLIC MINERAL MINE,QUARRY	Agricultural/Vacant
679	MINING, QUARRYING/NATURAL RAW MATERIALS	Agricultural/Vacant
680	UNKNOWN NONMETALLIC MINERAL, PRODUCTS	Agricultural/Vacant
681	STRUCTURAL CLAY MANUFACTURE	Non-Residential
682	GLASS MANUFACTURE, EXCLD CONTAIN	Non-Residential
683	GLASS CONTAINER MANUFACTURE	Non-Residential
684	POTTERY, CHINA, EARTHENWARE MANU.	Non-Residential
685	CEMENT MANUFACTURE	Non-Residential
686	CONCRETE BATCH PLANT	Non-Residential
687	ABRASIVES MANUFACTURE	Non-Residential
688	NONMETALLIC MINERAL PRODUCT	Agricultural/Vacant
689	OTHER NONMETALLIC MINERAL PRODUCTS	Agricultural/Vacant
700	MANUFACTURING PROPERTY, PROCESSING	Non-Residential
708	GENERAL MAINTENANCE SHOP NOT CLASS	Non-Residential
709	MANUFACTURING PROPERTY NOT CLASS ABOVE	Non-Residential
710	UNKNOWN FOOD INDUSTRIES	Non-Residential
711	SLAUGHTERING, PREPAR. PRESERVING MEAT	Non-Residential
712	DAIRY PRODUCT MANUFACTURE	Non-Residential
713	CANNING, PRESERVING FRUITS, VEGET.	Non-Residential
714	CANNING, PRESERVING FISH, SEA FOOD	Non-Residential
715	MANUFACTURE OF GRAIN MILL	Non-Residential
716	BAKERY PRODUCT MANUFACTURE	Non-Residential
717	SUGAR REFINING, CONFECTIONERY	Non-Residential
718	SNACK FOODS MANUFACTURE	Non-Residential
719	OTHER FOOD INDUSTRIES	Non-Residential
720	UNKNOWN BEVERAGES,TOBACCO,OILS	Non-Residential
721	DISTILLING, RECTIFYING, BLEND SPIRITS	Non-Residential
722	WINES, WINERY	Non-Residential

Fixed Property Use Code	Description	Category
723	BREWERY, MANUFACTURE OF MALT	Non-Residential
724	SOFT DRINK, CARBONATED WATER	Non-Residential
725	TOBACCO PRODUCTS MANUFACTURE	Non-Residential
726	VEGETABLE AND ANIMAL OIL FAT; SOAP	Non-Residential
729	OTHER BEVERAGES, TOBACCO, ESSENTIAL OILS	Non-Residential
730	UNKNOWN TEXTILES	Non-Residential
731	COTTON GIN	Non-Residential
732	COTTON SPINNING, WEAVING	Non-Residential
733	WOOL OR WORSTED SPINNING, WEAVING	Non-Residential
734	MIXED, BLENDED, OTHER FIBERS	Non-Residential
735	TEXTILE FINISHING PLANT	Non-Residential
736	KNITTING MILLS FOR ALL FIBERS	Non-Residential
737	CORDAGE, ROPE, TWINE, NET MANU.	Non-Residential
738	FLOOR COVERING, COATED FABRIC MANU.	Non-Residential
739	OTHER TEXTILES	Non-Residential
740	UNKNOWN FOOTWEAR, APPAREL, LEATH	Non-Residential
741	FOOTWEAR MANUFACTURE	Non-Residential
742	WEARING APPAREL EXCLUDING FOOTWEAR	Non-Residential
743	MADE-UP TEXTILE GOODS MANU.	Non-Residential
744	TANNERIES, LEATHER FINISHING	Non-Residential
745	FUR PRODUCTS EXCLD. WEAR APPAR.	Non-Residential
746	LEATHER PROD. EXCLD FOOTWEAR	Non-Residential
747	RUBBER, RUBBER PRODUCTS MANU.	Non-Residential
749	OTHER FOOTWEAR, WEARING APPAREL	Non-Residential
750	UNKNOWN WOOD, FURNITURE, PAPER	Non-Residential
751	SAWMILL, PLANING, WOOD MILL	Non-Residential
752	WOODEN OR CANE CONTAINERS	Non-Residential
753	WOOD, CORK PROD. (NOT CONTAINERS)	Non-Residential
754	FURNITURE, FIXTURE, BEDDING MANU.	Non-Residential
755	PAPER, PULP, PAPERBOARD MANU.	Non-Residential
756	PAPER, PULP, PAPERBOARD PROD.	Non-Residential
757	NEWSPAPER OR MAGAZINE PRINT. PUBL.	Non-Residential
758	PRINT, PUBLISHING, ALLIED INDUSTRY	Non-Residential
759	OTHER WOOD, PAPER, PRINTING	Non-Residential
760	UNKNOWN CHEMICAL, PLASTIC, PETROLEUM	Non-Residential
761	INDUSTRIAL CHEMICAL MANU.	Non-Residential
762	HAZARDOUS CHEMICAL MANU.	Non-Residential
763	PLASTIC MANUFACTURE	Non-Residential
764	PLASTIC PRODUCT MANU.	Non-Residential
765	PAINT, VARNISH, LACQER, MANUF.	Non-Residential
766	DRUG, COSMETIC, PHARMACEUTICAL MANU.	Non-Residential
767	PETROLEUM REFINERY, NATURAL GAS PLNT	Non-Residential
768	ASPHALT, COAL PRODUCT MANU.	Non-Residential
769	OTHER CHEMICAL, PLASTIC, PETROLEUM	Non-Residential

Fixed Property Use Code	Description	Category
770	UNKNOWN METAL, METAL PRODUCTS	Non-Residential
771	IRON, STEEL MANU.	Non-Residential
772	NONFERROUS METAL MANU.	Non-Residential
773	METAL PRODUCT MANU.	Non-Residential
774	MACHINERY MANUFACTURE	Non-Residential
775	ELECTRICAL EQUIPMENT MANU.	Non-Residential
776	ELECTRICAL APPLIANCE, ELECTRONICS	Non-Residential
779	OTHER METAL, METAL PRODUCTS	Non-Residential
780	VHCL ASSEM, MFG; INSUFF INFO	Non-Residential
781	SHIPBLDG, REPAIR VESSELS >65 FT	Non-Residential
782	BOAT BUILDING, REPAIR VESSELS <65 FT	Non-Residential
783	RAILWAY EQUIP. MANU., REPAIR	Non-Residential
784	MOTOR VEHICLE MANU.	Non-Residential
785	BICYCLE MFG, ASSEMBLY, REPAIR	Non-Residential
786	AIRCRAFT, ROCKET MANU., REPAIR	Non-Residential
787	MANU, OF TRANSPORT EQUIP.	Non-Residential
789	VEHICLE ASSEMBLY, MANU. NOT CLASS ABOVE	Non-Residential
790	OTHER MFG, INSUFF INFO AVAIL	Non-Residential
791	INSTRUMENT MANU.	Non-Residential
792	PHOTOGRAPHIC, OPTICAL GOODS MANU.	Non-Residential
793	WATCH, CLOCK MANUFACTURE	Non-Residential
794	JEWELRY MANU.	Non-Residential
795	MUSICAL INSTRUMENT MANUFACTURE	Non-Residential
796	LAUNDRY, DRY CLEANING PLANT	Non-Residential
797	PHOTOGRAPHIC FILM PROCESSING LAB	Non-Residential
798	TOY, SPORTING GOOD MANU. NOT CLASS	Non-Residential
799	OTHER MANUFACTURING NOT CLASS ABOVE	Non-Residential
800	STORAGE PROPERTY OTHER	Non-Residential
807	OUTSIDE MATERIAL STORAGE AREA	Non-Specific
808	SHED	Non-Specific
809	STORAGE PROPERTY NOT CLASS ABOVE	Non-Specific
810	AGRICULTURAL PRODUCTS STORG; INSUFF INFO	Non-Specific
811	SEEDS, BEANS, NUTS, SILAGE STORAGE	Non-Specific
812	BOXED, CRATED, AGRICU. STORAGE	Non-Specific
813	LOOSE BAGGED AGRIC. PRODUCTS	Non-Specific
814	LOOSE, BALED TOBACCO STORAGE	Non-Specific
815	BARNs, STABLES	Non-Specific
816	GRAIN ELEVATORS, SILO	Non-Specific
817	LIVESTOCK STORAGE	Non-Specific
818	AGRICULTURAL SUPPLY STORAGE	Non-Specific
819	LIVESTOCK, POULTRY STORAGE	Non-Specific
820	TEXTILE STORAGE; INSUFF INFO	Non-Specific
821	BALED COTTON STORAGE	Non-Specific

Fixed Property Use Code	Description	Category
822	BALED WOOL, WORSTED STORAGE	Non-Specific
823	BALED SILK, SYN FIBER STORAGE	Non-Specific
824	BALED JUST, MIX/BLEND FIBER	Non-Specific
825	CLOTH YARN STORAGE	Non-Residential
826	WEARING APPAREL, GARMENTS, STORAGE	Non-Residential
827	LEATHER, PRODUCT STORAGE	Non-Residential
828	FUR, SKIN, HAIR PRODUCTS STORAGE	Non-Residential
829	TEXTILE STORAGE NOT CLASS ABOVE	Non-Residential
830	PROCESSED FOOD/TOBACCO; INSUFF INFO	Non-Residential
831	PACKAGED FOOD STUFF STORAGE	Non-Residential
832	CANNED, BOTTLED FOOD, DRINK STORAGE	Non-Residential
833	LOOSE, BAGGED, PROCESSED FOOD STRG	Non-Residential
834	FOOD LOCKER PLANTS	Non-Residential
835	COLD STORAGE	Non-Residential
836	BULK SUGAR STORAGE	Non-Residential
837	BULK FLOUR, STARCH STORAGE	Non-Residential
838	PACKAGED TOBACCO PRODUCT STORAGE	Non-Residential
839	REFRIGERATED STORAGE	Non-Residential
840	PETRO PROD/ ALC BEV; INSUFF INFO	Non-Residential
841	FLAMMABLE, COMBUST, LIQUID TANK STRG	Non-Residential
842	GASOMETER, CRYOGENIC GAS STORAGE	Non-Residential
843	LP-GAS BULK PLANT	Non-Residential
844	MISSILE, ROCKET FUEL STORAGE	Non-Residential
845	PACKAGE PETROLEUM PRODUCTS	Non-Residential
846	ALCOHOLIC BEVERAGE STORAGE	Non-Residential
849	OUTSIDE STORAGE TANK	Non-Specific
850	WOOD/PAPER PROD, INSUFF INFO	Non-Specific
851	LUMBER YARD, BLDG. MATERIALS STRG	Non-Residential
852	WOOD PRODUCTS, FURNITURE STRG	Non-Residential
853	FIBER PRODUCT STORAGE	Non-Residential
854	ROLLED PAPER STORAGE	Non-Residential
855	PAPER, PAPER PRODUCTS STORAGE	Non-Residential
856	TIMBER, PULPWOOD, LOGS, WOOD FUEL	Non-Residential
859	WOOD, PAPER PRODUCTS NOT CLASSIFIED	Non-Residential
860	CHEMICAL/PLASTIC; INSUFF INFO	Non-Residential
861	INDUSTRIAL CHEMICAL STORAGE	Non-Residential
862	HAZARDOUS CHEMICAL STORAGE	Non-Residential
863	PLASTIC, PLASTIC PRODUCT STORAGE	Non-Residential
864	FERTILIZER STORAGE	Non-Residential
865	PAINT, VARNISH STORAGE	Non-Residential
866	DRUG, COSMETIC, PHARMACEUTICAL STRG	Non-Residential
867	RUBBER PRODUCTS STORAGE	Non-Residential
868	PHOTOGRAPHIC FILM STORAGE	Non-Residential
869	CHEMICAL/PLASTIC NOT CLASS	Non-Residential

Fixed Property Use Code	Description	Category
870	METAL PRODUCTS ; INSUFF INFO	Non-Residential
871	BASIC METAL FORM STORAGE	Non-Residential
872	METAL PARTS STORAGE	Non-Residential
874	MACHINERY STORAGE	Non-Residential
875	ELECTRICAL APPLIANCE, SUPPLY STORAGE	Non-Residential
876	FINISHED METAL PRODUCTS STORAGE	Non-Residential
877	SCRAP, JUNKYARDS	Non-Residential
879	METAL/PRODUCTS NOT CLASS ABOVE	Non-Residential
880	VEHICLE STORAGE; OTHER	Non-Specific
881	RESIDENTIAL PARKING STORAGE	Non-Specific
882	GENERAL VEHICLE PARKING GARAGE	Non-Specific
883	BUS, TRUCK, AUTO FLEET STORAGE	Non-Residential
884	HEAVY MACHINE, EQUIPMENT STORAGE	Non-Residential
885	BOAT, SHIP STORAGE	Non-Residential
886	AIRCRAFT HANGER	Non-Residential
887	RAILWAY STORAGE	Non-Residential
888	FIRE STATIONS	Non-Residential
889	VEHICLE STORAGE NOT CLASS ABOVE	Non-Residential
890	GENERAL ITEM; INSUFF INFO	Non-Residential
891	GENERAL WAREHOUSE	Non-Residential
892	BAGGED MINERAL PROD STORAGE	Non-Residential
893	PACKAGED MINERAL PRODUCTS STORAGE	Non-Residential
894	FREIGHT TERMINAL	Non-Specific
895	COAL/COKE BRIQ/CHARCOAL STORAGE	Non-Residential
896	MILITARY, NATIONAL DEFENSE NOT CLASS	Non-Specific
897	ICE STORAGE	Non-Specific
898	WHARF, PIER	Non-Specific
899	RESIDENTIAL OR SELF STORAGE UNITS	Non-Residential
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	Non-Specific
909	SPECIAL PROPERTIES NOT CLASS ABOVE	Non-Specific
910	CONSTR, UNOCCUPIED PROPERTY; INSUFF INFO	Non-Specific
911	BUILDING UNDER CONSTRUCTION	Non-Specific
912	BUILDING UNDER DEMOLITION	Non-Specific
913	CONSTRUCTION, OTHER THAN BUILDINGS	Non-Specific
914	DEMOLITION, OTHER THAN BUILDINGS	Non-Specific
915	VACANT PROPERTY	Agricultural/Vacant
916	CONTRACTOR'S SHED	Non-Specific
917	IDLE PROPERTY	Agricultural/Vacant
918	BUILDING UNDER RENOVATION	Non-Residential
919	DUMP SANITARY LANDFILL	Non-Residential
920	SPECIAL STRUCTURES; INSUFF INFO	Non-Residential
921	BRIDGE, TRESTLE	Non-Specific
922	TUNNEL	Non-Specific
924	TOLL STATION	Non-Specific

Fixed Property Use Code	Description	Category
925	SHELTER	Non-Specific
926	OUTBUILDING, EXCLUDING GARAGE	Non-Specific
927	OUTDOOR TELEPHONE BOOTH	Non-Specific
928	AERIAL TRAMWAY	Non-Specific
929	SPECIAL STRUCTURES NOT CLASS ABOVE	Non-Specific
930	OUTDOOR PROPERTIES; INSUFF INFO	Non-Specific
931	OPEN LAND, FIELD	Agricultural/Vacant
932	DUMP, SANITARY LANDFILL	Non-Residential
933	PUBLIC MAILBOX	Non-Specific
934	CEMETERY	Non-Specific
935	CAMPSITE WITH UTILITIES	Non-Residential
936	VACANT LOT	Agricultural/Vacant
937	BEACH	Non-Specific
938	GRADED AND CARED FOR PLOTS OF LAND	Agricultural/Vacant
939	OUTDOOR PROPERTIES NOT CLASS ABOVE	Non-Specific
940	WATER AREAS, OTHER	Non-Specific
941	IN OPEN SEA, TIDAL WATERS	Non-Specific
942	WITHIN DESIGNATED PORT/CHANNEL/ANCH	Non-Specific
943	ALONGSIDE QUAY, PIER, PILINGS	Non-Specific
944	AT FLAMMABLE LIQ/GAS LOAD/UNLOAD FAC	Non-Specific
945	AGROUND	Non-Specific
946	LAKE/RIVER/STREAM	Non-Specific
949	WATER AREAS NOT CLASS ABOVE	Non-Specific
950	RAILROAD PROPERTY; INSUFF INFO AVAIL	Non-Specific
951	RAILROAD RIGHT OF WAY	Non-Specific
952	SWITCH YARD, MARSHALLING YARD	Non-Specific
953	SIDING	Non-Specific
954	RAILROAD SIGNALING, SWITCH CONTROL	Non-Specific
959	RAILROAD PROPERTY NOT CLASS ABOVE	Non-Specific
960	STREET, OTHER	Non-Specific
961	DIVIDED HIGHWAY, HIGHWAY	Non-Specific
962	PAVED PUBLIC STREET, RESIDENTIAL	Non-Specific
963	PAVED PRIVATE STREET, COMMERCIAL	Non-Specific
964	UNPAVED STREET, ROAD, PATH	Non-Specific
965	UNCOVERED PARKING AREA	Non-Specific
969	RD/PARKING NOT CLASS ABOVE	Non-Specific
970	AIRCRAFT AREAS; INSUFF INFO	Non-Specific
971	IN FLIGHT	Non-Specific
972	AIRCRAFT RUNWAY	Non-Specific
973	TAXIWAY/UNCOV PARK/MAINT AREA	Non-Specific
974	AIRCRAFT LOADING AREA	Non-Specific
979	AIRCRAFT AREAS NOT CLASS ABOVE	Non-Specific
980	EQUIP OPERATING; INSUFF INFO	Non-Specific
981	CONSTRUCTION SITE	Non-Specific

Fixed Property Use Code	Description	Category
982	OIL, GAS FIELD	Non-Specific
983	PIPELINE, POWER LINE RIGHT OF WAY	Non-Specific
984	INDUSTRIAL PLANT YARD	Non-Specific
989	EQUIPMENT OPERATING AREAS NOT CLASS ABOVE	Non-Specific
NNN	NONE	Non-Specific
UUU	UNDETERMINED	Non-Specific

APPENDIX D

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

APPENDIX D

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

SECTION D-1. DETERMINATION OF FIRE PROTECTION ASSESSED

COSTS. The estimated Fire Protection Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2010, is \$1,600,770.00.

SECTION D-2. ESTIMATED FIRE PROTECTION ASSESSMENTS.

(A) The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2010, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Property Use Categories	Rate Per Dwelling Unit
Residential	\$100.00
Rate Per Square Foot	
Non-Residential	\$0.09
Rate Per Acre	
Agricultural/Vacant Property	\$0.23

(B) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property that is wholly exempt from ad valorem taxation under Florida law.

(C) Any shortfall in the expected Fire Protection proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection

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

APPENDIX E
PARCEL APPORTIONMENT METHODOLOGY

APPENDIX E

PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment to each Property Use Category shall be apportioned among the Tax Parcels within each Property Use Category as follows:

SECTION E-1. RESIDENTIAL PROPERTY. The Fire Protection Assessment for each Tax Parcel of Residential Property, including Mobile Home Park property, shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the County for all Residential Property, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION E-2. NON-RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Tax Parcel of Non-Residential Property, except Recreational Vehicle Park property, shall be computed as follows:

(A) Multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the County's fire protection budget to be funded from Fire Protection Assessment revenue derived from the Non-Residential Property Use Category.

(B) Add the Building Area square footage of all the Tax Parcels in the Non-Residential Property Use Category. This sum reflects the aggregate square footage for the Non-Residential Property Use Category.

(C) Divide the sum of the square footage determined above by the total assessable costs for the Non-Residential Property Use Category calculated in (A) above. The resulting quotient expresses a dollar amount per square foot of Building Area.

(D) For each Tax Parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Protection Assessments to be imposed on each Tax Parcel of Non-Residential Property.

SECTION E-3. RECREATIONAL VEHICLE PARK PROPERTY.

Notwithstanding the procedure in Section E-2 for Non-Residential Property, the Fire Protection Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(A) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 700 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(B) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Section E-2 of this Appendix for Non-Residential Property by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Protection Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

SECTION E-4. AGRICULTURAL/VACANT PROEPRTY. The Fire Protection Assessment for each Tax Parcel of Agricultural/Vacant Property shall be computed by

multiplying the Demand Percentage attributable to Agricultural/Vacant Property by the Fire Protection Assessed Costs, dividing such product by the total number of acres shown on the Tax Roll within the County for all Agricultural/Vacant Property, and then multiplying such quotient by the number of acres located on such Tax Parcel.

SECTION E-5. MIXED USE PROPERTY. The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Protection Assessments computed for each Property Use Category.

APPENDIX F

FORM OF NOTICE TO BE PUBLISHED

APPENDIX F

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 19, 2010

NOTICE OF HEARING TO IMPOSE AN PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Wakulla County, Florida will conduct a public hearing to consider the imposition of annual fire protection special assessments for the fiscal year beginning October 1, 2010 and future fiscal years to fund the provision of fire protection services within the boundaries of the Wakulla County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County and the incorporated areas of the cities of St. Marks and Sopchoppy.

The hearing will be held at 6:00 p.m. on September 9, 2010, in the Wakulla County Community Center, 318 Shadeville Road, Crawfordville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Executive Assistant to the County Administrator at (850) 926-0919, at least two (2) working days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedules.

FIRE PROTECTION ASSESSMENTS

Property Use Categories	Rate Per Dwelling Unit
Residential	\$100.00
	Rate Per Square Foot
Non-Residential	\$0.09
	Rate Per Acre
Agricultural/Vacant Property	\$0.23

Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution for Fire Protection Services and the preliminary Fire Protection Assessment Roll are available for inspection at the Office of the County Administrator, 3093 Crawfordville Highway, Crawfordville, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2010, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the office of the County Administrator at (850)926-0919, Monday through Friday between 8:30 a.m. and 5:00 p.m.

[INSERT MAP OF THE COUNTY]

**BOARD OF COUNTY COMMISSIONERS
WAKULLA COUNTY, FLORIDA**

APPENDIX G

FORM OF NOTICE TO BE MAILED

APPENDIX G

FORM OF NOTICE TO BE MAILED

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

Wakulla County
[Address]
[City], Florida [zip code]

WAKULLA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE PROTECTION NON-AD
VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 19, 2010

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, notice is given by Wakulla County that an annual assessment for fire protection services using the tax bill collection method, may be levied on your property for the fiscal year beginning on October 1, 2010 and future fiscal years. The purpose of this assessment is to fund fire protection services benefiting property located within the unincorporated area and all incorporated areas of the County. The total annual Fire Protection Assessment revenue to be collected within the County is estimated to be \$1,600,770.00 for fiscal year October 1, 2010 - September 30, 2011. The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

The total number of billing units on the above parcel is _____.

The type of billing units on the above parcel is _____.

The annual Fire Protection Assessment for the above parcel is \$_____ for Fiscal Year 2010-11 and future Fiscal Years.

A public hearing will be held at 6:00 p.m. on September 9, 2010, in the Wakulla County Community Center, 318 Shadeville Highway, Crawfordville, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Executive Assistant to the County Administrator at (850) 926-0919, at least two (2) working days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County's action at the above hearing (including the method of apportionment, the

rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the office of the County Administrator, 3093 Crawfordville Highway, Crawfordville, Florida.

The fire protection service non-ad valorem assessment amount shown on this notice will be mailed by the Wakulla County Tax Collector in November of 2010. Failure to pay the assessment could cause a tax certificate to be issued against your property which may result in a loss of title.

If you have any questions, please contact the office of the County Administrator at (850)926-0919, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***