

# **Board of County Commissioners**

## **Workshop**

Date of Meeting: July 17, 2017

Date Submitted: June 30, 2017

To: Honorable Chairman and Members of the Board

From: David Edwards, County Administrator  
Brandy King, Director, Fiscal Operations

Subject: Workshop to Discuss the Municipal Services Benefit Unit Annual Assessment for Fire Protection Services

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### **Statement of Issue:**

This workshop is to provide the Board the opportunity to discuss the Municipal Services Benefit Unit (MSBU) annual assessment for fire protection services.

### **Background:**

On June 5, 2017, the Board approved to schedule this workshop to discuss the MSBU as part of the development of the FY2017/2018 Final Budget. Staff has gathered information required to present a comprehensive review of the MSBU annual assessment. The workshop presentation will focus on the following discussion points:

- Legal requirements for imposition of an annual assessment for fire protection services
- History and background of the MSBU annual assessment rates and implementation
- Fire Assessment Project performed by GSG in FY2009/2010
- Historical actual data of revenue and expense for the MSBU Fund
- Wakulla County Fire Rescue (WCFR) current structure comparison
- Exemptions from the MSBU annual assessment
- Legislative change related to land classified as agricultural
- Inclusion of exemptions in determining annual assessment rates
- Impact of the growth of each property use type
- Support of MSBU Fund by contributions from other funds
- FY2017/2018 Preliminary Budget of the MSBU Fund
- FY2017/2018 proposed annual assessment rates by property use
- MSBU revenue increase with proposed rates and the effect on operations
- Intent to adjust the annual assessment based on prior period call data review and Consumer Price Index (CPI)

**PLEASE NOTE: The Board does not take action during Workshops; however, staff requests the Board provide direction and if any consensus is reached on how to proceed prior to this workshop concluding. The direction provided to staff will be included into the record of the minutes and will eliminate staff bringing back an agenda item to ratify.**

**Attachments:**

1. MSBU Annual Assessment Presentation
2. July 2010 GSG Fire Assessment Project Memorandum



**WORKSHOP:  
MSBU ASSESSMENT FOR FIRE  
PROTECTION SERVICES**

**July 17, 2017**

# Legal Requirements to Impose Assessment

The fire protection services non-ad valorem assessment must meet the following Florida case law requirements for a valid special assessment:

- Service must confer a special benefit to the property being assessed
- Costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit

# Exemptions from MSBU Assessment

- Exemptions must be founded upon a legitimate public purpose
- They must not be in conflict with state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of public funds to directly or indirectly aid religious institutions
- They must be reasonable and be fundamentally fair
- They must be evaluated in terms of magnitude for fiscal impact on public funds

# Exemptions from MSBU Assessment

- Approved exemptions must not shift the costs of any assessment from exempt property owners to non-exempt property owners; must not impact the assessment to be imposed on non-exempt property owners and must be included in calculation of assessments
- Exemptions include but are not limited to:
  - Institutional and/or wholly tax exempt parcels
  - Governmental properties
  - Low income assistance
  - Transient use vacancy

# Exemptions from MSBU Assessment

- Information on unit counts received from the Property Appraiser May 2017
- All units:

Property Use Type	Number of Units
Residential	12,825 dwelling units
Non-residential	2,958,279 square feet
Land	336,988 acres

- Exemptions removed:

Property Use Type	Number of Units
Residential	12,685 dwelling units
Non-residential	2,373,037 square feet
Land	4,389 acres

# Exemptions from MSBU Assessment

- The table below indicates the number of exemptions for each property use type

Property Use Type	Number of Exempt Units
Residential	140 dwelling units
Non-residential	585,242 square feet
Land	332,599 acres

- By percentage, roughly 1.0% of residential dwellings, almost 20% of non-residential and 98% of land are exempt from fire protection assessment



# New Exemption – Legislative Action

- The recent legislative session created an additional exemption on land classified as agricultural (F.S. 125.01(1)(r)) or buildings of non-residential property located on lands classified as agricultural unless the building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a pole barn
- The fiscal impact of this new exemption is estimated to be \$13,777 based on information that was gathered from the Property Appraiser
- Of the roughly 80,000 acres of vacant land not already exempt by another provision, approximately 76,000 additional acres will now be exempt in accordance with this legislative action

# Inclusion of Exemptions to Determine Assessment

- The county has an obligation to provide fire protection irrespective of exempt status
- The dollar amount difference between all units and units available for assessment is known as the “buydown” and must be funded from the General Fund or other legally available funding sources
- The estimated buydown for FY2016/2017 was \$95,179

# History of the MSBU Implementation and Rates

- Originally adopted in 1985, Ordinance 85-5 created a MSBU district for the purpose of providing fire protection services
- Rates were determined in 1986 for residential, commercial, industrial, agricultural, institutional, miscellaneous and acreage zoned not agricultural property use types; assessment was collected by annual invoice to the property owner

# History of the MSBU Implementation Rates Set in 1986

Property Use Type	Rate
Residential	\$15.00 flat fee
Commercial	\$15.00 min up to 1,500 square foot; add one cent each over 1,500
Industrial	\$15.00 min up to 1,500 square foot; add one cent each over 1,500
Agricultural	\$6.00 min, assess at 10 cents per acre
Institutional	\$15.00 min up to 1,500 square foot; add one cent each over 1,500
Miscellaneous	\$15.00 flat fee
Acreage – non ag	\$6.00 min, assess at 10 cents per acre

## History of the MSBU Rates Set in 1995

- In 1995, Resolution 95-35 was adopted that approved the use of the Uniform Method of collecting non-ad valorem special assessments and property owners are assessed on the TRIM notice
- In 1997, Resolution 97-19 was adopted and simplified the assessment rate structure

Property Use Type	Rate
Residential	\$35.00
Commercial / Industrial	\$35.00 up to 1,500 square foot, add one cent each over 1,500

## History of the MSBU Rates Set in 2006

- In 2006, Resolution 06-59 was adopted that increased the rate structure to reflect the addition of county employed fire protection staff – Up until this point, fire protection services were provided by 11 volunteer fire departments

Property Use Type	Rate
Residential	\$65.00
Commercial	\$65.00 up to 1,000 square foot, add five cents each over 1,500

## History of the MSBU Rates Set in 2010

- The Final Assessment Resolution 10-56 was adopted on September 9, 2010 and implemented the rates below for fiscal year beginning October 1, 2010

Property Use Type	Rate
Residential	\$61.00 per dwelling unit
Commercial	\$0.05 per square foot
Land	\$0.14 per acre



## History of the MSBU Rates Set in 2014

- Resolution 14-35 was adopted on September 8, 2014 and established the rate structure shown here effective October 1, 2014

Property Use Type	Rate
Residential	\$75.00 per dwelling unit
Commercial	\$0.06 per square foot
Land	\$0.17 per acre



## History of the MSBU Rates Set in 2015

- Resolution 15-51 was adopted on September 9, 2015 and established the rate structure shown here effective October 1, 2015

Property Use Type	Rate
Residential	\$80.00 per dwelling unit
Commercial	\$0.0640 per square foot
Land	\$0.1813 per acre

## History of the MSBU Rates Set in 2016

- Resolution 16-38 was adopted on September 6, 2016 and established the rate structure shown here effective October 1, 2016

Property Use Type	Rate
Residential	\$80.00 per dwelling unit
Commercial	\$0.0640 per square foot
Land	\$0.1813 per acre



## History of the MSBU 2009 Fire Assessment Project

- In 2009, the Board requested Government Services Group (GSG) perform a comprehensive analysis to develop and implement a revised assessment program to fund the county's provision of fire protection services known as the "Fire Assessment Project"



## 2009 Fire Assessment Project - Objectives

- Determine full costs of providing fire protection services
- Determine which cost elements provide the requisite special benefit to the assessed properties
- Determine relative benefit derived by categories of property use type

## 2009 Fire Assessment Project - Objectives

- Recommend fair and reasonable apportionment of assessable costs among benefited parcels within each property use type
- Calculate assessment rates and parcels classifications for FY2010/2011 based on the full cost of fire protection services over the next five year period
- Ensure the recommended assessment rates and parcel classifications conform to statutory requirements of the Uniform Method

# 2009 Fire Assessment Project - Methodology

- Identify full costs of providing fire protection services
- Analysis of service delivery (fire call data), segregated to property use type categories
- Analysis of all property use categories to determine which parcels receive a special benefit from fire protection services and identify fair and reasonable method of apportioning the assessable costs

# 2009 Fire Assessment Project – Assessable Costs

- A five year fire assessable budget was developed from the tentative FY2010/2011 budget and included the addition of six county employed fire protection staff
- A line item for annual vehicle replacement of \$400,000 was included
- All annual recurring expenditures were increase 3%

Station Type	FY10/11	FY11/12,	FY12/13	FY13/14	FY14/15
County employed	\$692,811	\$713,595	\$735,003	\$757,053	\$779,765
Volunteer staffed	\$2,056,629	\$2,118,328	\$2,181,878	\$2,247,334	\$2,314,754
Total costs	<b>\$2,749,440</b>	\$2,831,923	\$2,916,881	\$3,004,387	\$3,094,519



## 2009 Fire Assessment Project – Incident Data

- Fire call data from May 1, 2009 to April 30, 2010 was supplied by the county and segregated by property use category
- Non specific calls (could not be attributed to a specific property use) were removed from the data

Property Use Type	Number of Incidents	Percentage of Calls
Residential	429	75.13%
Non-residential	117	20.49%
Land	25	4.38%
	Total of 571 incidents	



## 2009 Fire Assessment Project – Property Use Categories

- When calculating assessments, the total number of units, whether it be dwelling units, square foot or acreage must be considered. In analyzing data for the 2009 Fire Assessment Project, GSG used the following unit counts:

Property Use Type	Number of Units
Residential	12,039 dwelling units
Non-residential	4,062,411 square feet
Undeveloped Land	311,030 acres

# Fire Assessment Project – Rates

- Based on the 2009 study, the following rates were determined to be needed to fully fund fire protection services
- Statutory discount was included to reflecting a 95% rate of collection for the 4% statutory discount and 1% for under collection

Property Use Type	Rate
Residential	\$191.00 per dwelling unit
Non-residential	\$0.16 per square foot
Land	\$0.43 per acre

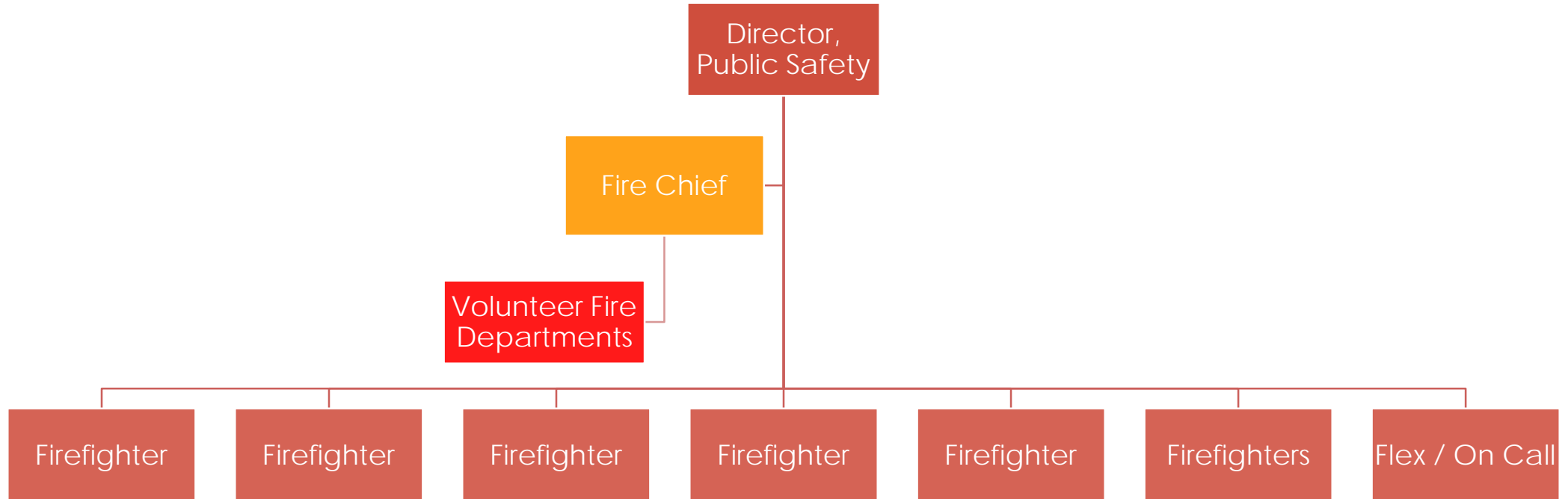
# Wakulla County Fire Rescue Structure Comparison - 2010

- When the Fire Assessment project was completed, the fire protection services were provided by a combination of seven county employed firefighters and approximately 150 volunteers from 10 stations situated in populated areas around the county

Station Number	Name	Station Number	Name
1	Sopchoppy VFD	7	Ochlockonee Bay VFD
2	Wakulla Station VFD	8	Crawfordville VFD
3	St. Marks VFD	9	Smith Creek VFD
4	Apalachee Bay VFD	11	Riversink VFD
5	Medart VFD	12	*Wakulla County Fire Dept
6	Panacea VFD		*shared with Station 8

# Wakulla County Fire Rescue Structure Comparison - 2010

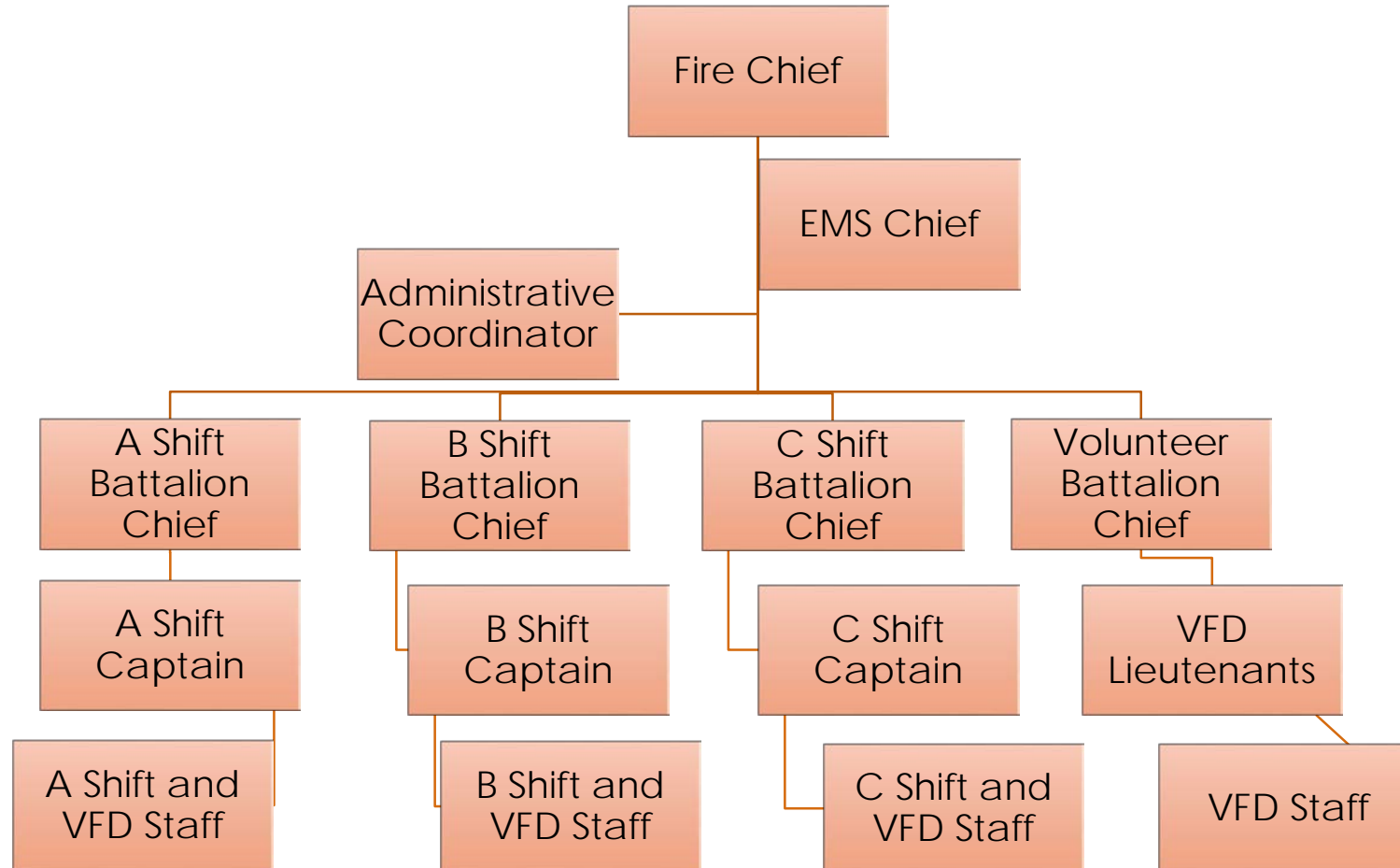
The organizational chart of fire protection staff:



# Wakulla County Fire Rescue Structure Comparison - 2010

- In 2010, Wakulla County United Fire Fighters Association (WCUFFA) participated in setting budgets, approvals of equipment purchases, and other operations related to fire protection services by allowing volunteer staff to participate in a vote
- There were roughly 150 volunteers spread throughout the county but the majority were not state certified firefighters
- Each individual VFD had an Insurance Service Office (ISO) rating assigned and a negative score would impact property owners in the VFD response area
- Records of what equipment was housed at each VFD were incomplete and inaccurate in some cases further impacting the ISO rating of the VFD

# Wakulla County Fire Rescue Structure Comparison - Current




# Wakulla County Fire Rescue Structure Comparison - Current

- WCFR is staffed by a total of 48 county employed firefighters that are either full time, part time or flex/on-call employees
- All WCFR firefighter staff are dual certified as either a Paramedic or Emergency Medical Technician (EMT)
- 38% of WCFR dual certified staff salaries and benefits are allocated to the MSBU fund and the other 62% is allocated to the General Fund
- There are 26 volunteers throughout the county that participate in required training, are responsive to fire incidents and are state certified
- On May 1, 2017, the Board approved the consolidation of all VFD's as one department under Wakulla County Fire Rescue and the transfer of all VFD functions to the county and a county-wide ISO rating will be assigned



# Historical Actual Data – Revenue and Expense

Revenue	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
MSBU	\$902,432	\$1,021,492	\$1,032,428	\$1,030,256	\$1,048,469	\$1,122,185

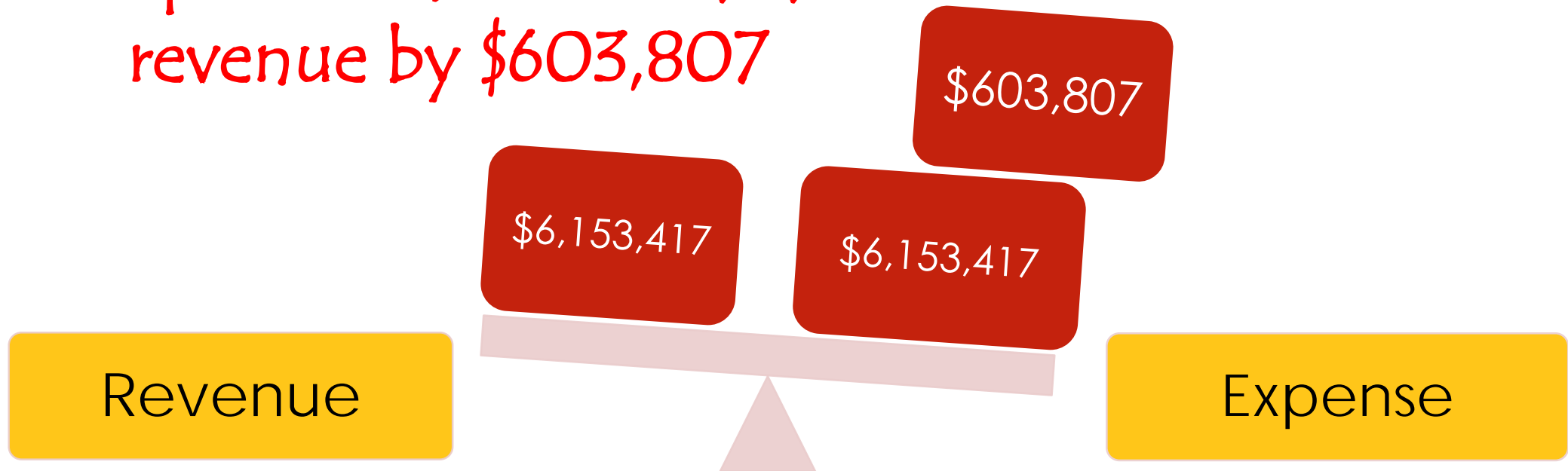


Expense	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
Personnel	\$394,114	\$419,855	\$530,774	\$563,069	\$577,180	\$744,569
Operating	\$423,215	\$334,555	\$389,454	\$383,035	\$392,391	\$486,546
Equipment	\$-	\$-	\$61,187	\$9,993	\$13,391	\$81,295
Capital	\$4,530	\$88,287	\$186,835	\$-	\$139,781	\$8,895
Debt Svc	\$23,440	\$71,369	\$189,463	\$-	\$-	\$-
Transfer	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Total	\$885,299	\$954,067	\$1,397,714	\$996,096	\$1,162,743	\$1,361,305



# Historical Actual Data – Revenue and Expense

Since FY2010/2011,  
expenses have exceeded  
revenue by \$603,807



## Historical Actual Data – Revenue and Expense

- At FY2013/2014 year end, the MSBU Fund had 484K in fund balance
  - In the current fiscal year, 170K from MSBU Reserve was budgeted
  - At the end of the current fiscal year, the MSBU Fund is estimated to have 10K in fund balance
- 
- **In a three year period, the MSBU Fund has burned through 474K in cash for recurring expenses and is now totally depleted**

# Support through Contributions from Other Funds

- In FY2014/2015, the MSBU Fund was adjusted to operating costs only
- All capital purchases were allocated from other funds due to the fiscal position and insufficient revenue of the MSBU Fund
- Since that time, almost \$800,000 has been spent on capital equipment purchased from other funds
  - \$110,372 – Station 8 Building Improvements
  - \$5,150 – LifePak 12 Defibrillator
  - \$231,985 – 2014 Pierce Pumper Truck
  - \$396,305 – 2016 Pierce Saber Engine Truck
  - \$28,503 – 2017 Chevy Silverado
  - \$22,370 – New Fire Station at Trice Lane Annex

# Support through Contributions from Other Funds

- In addition, the salaries and benefits costs for dual-certified firefighters has been split with the General Fund for the last several years.
- WCFR Staff have completed time diary studies of actual call time and administrative duties and an allocation percentage has been established
- 62% of salaries and benefits are charged to the General Fund and 38% of salaries and benefits are charged to the MSBU Fund

# Support through Contributions from Other Funds

- This allocation is conservative to ensure that personnel costs are not inappropriately charged to the MSBU Fund
- Of 2.5M in personnel expense for WCFR, the General Fund portion is projected at 1.7M and the MSBU Fund portion is 800K
- **In the current fiscal year, 130K was transferred from the General Fund to make up for the revenue shortage**



## Support through Contributions from Other Funds

**For FY2017/2018, *at least* 200K will need to be transferred from the General Fund to the MSBU Fund to make up for the shortage of revenue**

# FY2016/2017 Current Assessment Rates

- The budgeted revenue based on current assessment rates and at 95% for the current fiscal year is:

**\$1,122,185**

Property Use Type	Rate
Residential	\$80 per dwelling unit
Non-residential	\$0.0640 per square foot
Land	\$0.1813 per acre

# FY2017/2018 Preliminary MSBU Fund Budget

**\$1,680,576\***

\* \$1,491,281 excluding reserve

Expense Type	Preliminary Budget
Personnel	\$799,911
Operating	\$517,625
Equipment (under \$5,000 per item)	\$30,000
Administration Costs	\$143,745
Reserve (GF to increase fund balance)	\$189,295
Total	\$1,680,576



# Impact of Growth

- Population increase and new construction do not increase the MSBU revenue in a significant way. For example:

**100 new homes X \$80.00 each = \$8,000**

**180,000 square feet of new commercial X \$0.064 = \$11,520**  
(equivalent to Wal-Mart)

**And nobody is making any more land!**

- In contrast, actual costs for property, liability and vehicle insurance increased \$10,240 over prior fiscal year

# FY2017/2018 Proposed Assessment Rates

- The budgeted revenue based on the proposed assessment rates and at 95% for next fiscal year is:

**\$1,456,346**

Property Use Type	Rate
Residential	\$99 per dwelling unit
Non-residential	\$0.1164 per square foot
Land	\$0.2184 per acre

# FY2017/2018 Proposed Assessment Rates

- The revenue from the proposed rates itemized by property use type and including all units is shown in the table below:

Property Use Type	Units	Apportionment	Rate	Revenue
Residential	12,825	dwelling unit	\$99.00	\$1,269,675
Non-residential	2,958,279	square foot	\$0.1164	\$344,344
Land	336,988	acre	\$0.2184	\$73,598
Total				\$1,687,617

- Based on the proposed rates including all units, the estimated “buydown” for FY2017/2018 is **\$231,271**

# FY2017/2018 Proposed Assessment Rates

- The revenue from the proposed rates itemized by property use type and excluding exemptions is shown in the table below:

Property Use Type	Units		Rate	Revenue
Residential	12,685	dwelling unit	\$99.00	\$1,255,815
Non-residential	2,373,037	square foot	\$0.1164	\$276,222
Land	4,389	acre	\$0.2184	\$959
Total				<b>\$1,456,346</b>

- The increase in revenue of the proposed rates is **\$334,161** over the current fiscal year budgeted revenue

## FY2017/2018 Proposed Assessment Rates

- At the current assessment rates, the transfer needed from the General Fund each year will be

**\$558,391**



FY2017/2018 Proposed Assessment Rates

**What does the revenue  
generated by the  
proposed rates  
accomplish???????**



## FY2017/2018 Proposed Assessment Rates

- **Stop using reserves to fund recurring expenses**
- **Stop transferring \$\$ from the General Fund to supplement fire protection service**

# FY2017/2018 Proposed Assessment Rates

- Maintains current level of service
- Proper and timely repair and maintenance of fleet vehicles and county facilities
- Supports the purchase and maintenance of compliant protective equipment and gear for first responders staff – WCFR estimates a need of \$60,000 in bunker gear to phase out expired equipment
- Prepares the fire department to expand as necessary and grow with the community
- Allows the MSBU Fund to start building a reserve for contingencies and reach compliance with county fund balance policy (fund integrity)



## Intent to Adjust Apportionment Annually

- In order to maintain the apportionment among property use types, staff intends to review the same period of call data used in the Fire Assessment Project annually
- It is the intent to adjust the apportionment based on that data, which fairly allocates the costs of fire protection services among the property use types based on actual use of services



## Intent to Adjust Apportionment Annually

- The annual analysis of the call data could result in an increase or decrease to each individual property use type assessment rate
- Staff also recommends applying a Consumer Price Index (CPI) adjustment annually consistent with other county provided services

# • Questions and Discussion



# Wakulla County, Florida

## Fire Assessment Memorandum

JULY 2010

**Presented by:**  
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Appendix B – Department of Revenue Property Use Codes & Descriptions

Appendix C – Palm Beach County Property Appraiser Building Improvement Codes & Use Descriptions

# Executive Summary

## INTRODUCTION

Wakulla County (County) has entered into a professional services agreement with Government Services Group, Inc. (GSG) to provide specialized services in updating the County's non-ad valorem assessment program to fund fire services within the entire County (Fire Assessment Project).

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

The objective of the Fire Assessment Project was to develop and implement a revised assessment program to fund the County's provision of fire services (Fire Assessment). The annual assessment will, subject to County Commission approval, be collected by using the property tax bill beginning in November 2010. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire services within the County for Fiscal Year 2010-11 and a five-year average cost. However, the County has the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full fire services assessable costs (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

## OBJECTIVES

The County retained GSG to develop a revised annual recurring special assessment program so that it is capable of funding all of the assessable costs associated with providing fire services. Commencing with Fiscal Year 2010-11, subject to County Commission approval, the fire assessment will be collected using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2010-11 assessment program, as well as the subsequent years' programs.

Accordingly, the challenge for the County is to develop a non-ad valorem assessment program which uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The fire services non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements are:

1. The service provided must confer a special benefit to the property being assessed; and



2. The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The work effort of this project required the evaluation of data obtained from the County to develop a fire assessment program that focuses upon the proposed Fiscal Year 2010-11 assessable cost calculations. The objectives of this initial effort was to:

- Determine the full costs of providing fire services within the County.
- Review such final cost determination with the County to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2010-11 based on the full cost of the Fire Assessment Program for Fiscal Years 2010-11 through Fiscal Year 2014-15 (5-year average).
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

## **APPORTIONMENT METHODOLOGY**

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data.

1. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services.
2. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data).
3. The third and final data component is a comprehensive analysis of all property use categories within the County to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire 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 fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the County to the State Fire Marshal's office and CAD dispatch.

## 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 Memorandum.

The County fire services assessment cost calculations provided herein are primarily based on information supplied by the County. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2010-11 based on the 5-year average budget.

The assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for May 1, 2009 through April 30, 2010. This apportionment is illustrated in Table 1 at 100 percent of the assessable costs.

**Table 1  
Cost Apportionment (FY 2010-11)**

Category	Number of Incidents	% of Calls	% of Allocable Budget
Residential	429	75.13%	\$2,290,819
Non-Residential	117	20.49%	\$624,769
Land	25	4.38%	\$133,498
<b>Totals</b>	<b>571</b>	<b>100%</b>	<b>\$3,049,086</b>

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 Category), the square footage of buildings (for the Non-Residential Category), and the acreage of undeveloped land (for the Land Category) within each classification to determine the preliminary fire assessment rate on a per dwelling unit, square footage, or per acre basis for Fiscal Year 2010-11 at 100 percent of the assessable cost calculations. 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 in the Outstanding Issues section of the Executive Summary.

**Table 2  
FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)  
(100% of Assessable Costs = \$3,049,086 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$191.00
Non-Residential Property Use Categories	Rate Per Square Foot
Non-Residential	\$0.16
	Rate Per Acre
Land	\$0.43

\*Estimated Gross Revenue: \$3,049,086; Estimated Exempt Buy-down: \$391,486; Estimated Net Revenue: \$2,657,600

Table 3 illustrates the preliminary assessment rates if the County determines that 75 percent of the total assessable costs of providing fire services should be funded by the assessment. 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 in the Outstanding Issues section of the Executive Summary.

**Table 3**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(75% of Assessable Costs = \$2,286,814 Gross Revenues)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$143.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Non-Residential	\$0.12
<b>Rate Per Acre</b>	
Land	\$0.33

\*Estimated Gross Revenue: \$2,286,814; Estimated Exempt Buy-down: \$295,417; Estimated Net Revenue: \$1,991,397

Table 4 illustrates the preliminary assessment rates if the County determines that 52.50 percent of the total assessable costs of providing fire services should be funded by the assessment. 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 in the Outstanding Issues section of the Executive Summary.

**Table 4**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(52.5% of Assessable Costs = \$1,600,770 Gross Revenues)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$100.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Non-Residential	\$0.09
<b>Rate Per Acre</b>	
Land	\$0.23

\*Estimated Gross Revenue: \$1,600,770; Estimated Exempt Buy-down: \$217,115; Estimated Net Revenue: \$1,383,655

Table 5 illustrates the preliminary assessment rates if the County determines that 34% percent of the total assessable costs of providing fire services should be funded by the assessment. 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 in the Outstanding Issues section of the Executive Summary.

**Table 5**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(34% of Assessable Costs = \$1,036,689 Gross Revenues)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$65.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Non-Residential	\$0.06
<b>Rate Per Acre</b>	
Land	\$0.15

\*Estimated Gross Revenue: \$1,036,689; Estimated Exempt Buy-down: \$143,887; Estimated Net Revenue: \$892,802

## OUTSTANDING ISSUES

### Issue 1: Exemption Of Institutional, Tax-Exempt Parcels (Non-Governmental)

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

### Issue 2: Exemption of Governmental Parcels

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

Table 6 illustrates the estimated impact for Fiscal Year 2010-11 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program based on 100 percent of the assessable costs.

**Table 6**  
**Estimated Impact of Exemptions (FY 2010-11) (100% Funding)**

<b>Financial Classification</b>	<b>Amount</b>
<b>Estimated Assessable Costs</b>	<b>\$3,049,086</b>
<b>Estimated Buy-down for Institutional Tax Exempt and Government Properties and Nursing Home Cap</b>	<b>\$391,486</b>
Inst. Tax Exempt	\$87,848
Government	\$199,862
Land	\$103,776
<b>Total Estimated Net Revenue</b>	<b>\$2,657,600</b>

Table 7 illustrates the estimated impact for Fiscal Year 2010-11 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program based on 75, 52.5 and 34 percent of the assessable costs.

**Table 7  
Estimated Impact of Exemptions (FY 2010-11) (75%, 52.5% and 35% Funding)**

<b>Financial Classification</b>	<b>75%</b>	<b>52.5%</b>	<b>34%</b>
<b>Estimated Assessable Costs</b>	<b>\$2,286,814</b>	<b>\$1,600,770</b>	<b>\$1,036,689</b>
<b>Estimated Buy-down for Institutional Tax-Exempt and Governmental</b>	<b>(\$295,417)</b>	<b>(\$217,115)</b>	<b>(\$143,887)</b>
Estimated Buy-down for Institutional Tax-Exempt	(65,886)	(49,415)	(32,943)
Estimated Buy-down for Governmental	(149,889)	(112,192)	(74,743)
Estimated Buy-down for Nursing Homes	(79,642)	(55,508)	(36,201)
<b>Estimated Revenue Generated</b>	<b>\$1,991,397</b>	<b>\$1,383,655</b>	<b>\$892,802</b>

**Issue 3: Collection of Assessments from Governmental Property**

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for fire services provided by the County. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

**Issue 4: Exemption Calculations**

GSG utilized the most current data to identify institutional, tax-exempt and governmental parcels within the County in order to calculate the aggregate cost (“buy down”) of these parcels. In addition, best efforts were made by GSG to reconcile any differences necessary to calculate the estimated buy down for these two exemption categories. Missing or incorrect property data could affect the estimated aggregate costs.

**Issue 5: Non-Specific Calls**

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and, therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department’s operations, there are sufficient non-assessment revenues available to offset any impact upon the budget. However, there is a current legal challenge to this treatment of non-specific calls pending. In McConaghey v. City of Pembroke Pines, Case No, CACE 07-023975 (Fla. 17th Cir.), the plaintiff in this case brought a challenge to the City’s fire rescue assessment program alleging that the City’s use of special assessments to fund 100% of the fire department’s budget was invalid on

two bases. The plaintiff alleged that the allocation of expenses between fire services and rescue services was arbitrary and that the City is prohibited from allocating the cost of non-specific calls (i.e. fire calls that cannot be tied to a fixed property use) to the fire services budget. This case is still pending before the 17<sup>th</sup> Circuit Court.

**Issue 6: Hardship Assistance Program**

The County has the option of creating a Hardship Assistance Program to assist residential property owners with homesteaded property, who meet the eligibility criteria, with the financial burden created by the imposition of the Fire Services Assessment. The eligibility criteria are typically based upon Federal Government Poverty Level Guidelines established by the United States Department of Health and Human Services, as adjusted for family size, but may also be based upon criteria from an existing hardship assistance program. Eligibility for hardship assistance would be determined by County Staff.

**Issue 7: Mobile Home, Lodge Park and Recreational Vehicle Park Vacancy Credit**

As a consequence of the transient use and potential extraordinary vacancies within mobile home, lodge and recreational vehicle (RV) parks as compared to other residential property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home, lodge and RV park properties. Vacant mobile home and RV spaces within a mobile home, lodge or RV park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home or RV spaces.

**Issue 8: Verification of Fire Incident Data**

The Florida Fire Incident Reporting System (FFIRS) is a system many fire departments use to record 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 that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the County Property Appraiser on the ad valorem tax roll. This information is useful for the County in monitoring the fire assessment methodology; therefore it is recommended that the County require **all** fire departments to use the FFIRS to report fire incidents.

# Assessment Memorandum

## OBJECTIVES

The County retained GSG to develop a revised annual recurring special assessment program so that it is capable of funding all of the assessable costs associated with providing fire services. Commencing with Fiscal Year 2010-11, subject to County Commission approval, the fire assessment will be collected using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll will be used to develop the Fiscal Year 2010-11 assessment program, as well as the subsequent years' programs.

Accordingly, the challenge for the County is to develop a non-ad valorem assessment program which uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the County, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The fire services non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements are:

1. The service provided must confer a special benefit to the property being assessed; and
2. The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The work effort of this project required the evaluation of data obtained from the County to develop a fire assessment program that focuses upon the proposed Fiscal Year 2010-11 assessable cost calculations. The objectives of this initial effort was to:

- Determine the full costs of providing fire services within the County.
- Review such final cost determination with the County to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by categories of property use within the County from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use.
- Calculate assessment rates and parcel classifications for Fiscal Year 2010-11 based on the full cost of the Fire Assessment Program for Fiscal Years 2010-11 through Fiscal Year 2014-15 (5-year average).
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.



## **APPORTIONMENT METHODOLOGY**

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data.

1. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services.
2. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data).
3. The third and final data component is a comprehensive analysis of all property use categories within the County to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire 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 fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the County to the State Fire Marshal's office and CAD dispatch.

# Service Description and Assessable Cost Calculations

## SERVICE DESCRIPTION

The Wakulla County fire program provides fire protection and first responder services to the entire County and consists of 10 volunteer fire departments and one paid fire department located throughout the County. These are as follows:

**Table 8**  
**Fire Program Buildings/Facilities Inventory**

Station No.	Name	Location	Owned by
1	Sopchoppy VFD	Municipal Way, Sopchoppy, Florida	City owns equipment and building
2	Wakulla Station VFD	Shadeville Highway	County owned
3	St. Marks VFD	St. Marks, Florida	Building and land owned by City
4	Apalachee Bay VFD	Shell Point, Florida	Apalachee Bay VFD owns building and land
5	Medart VFD		County owned
6	Panacea VFD		Panacea VFD owned
7	Ochlockonee Bay VFD		Ochlockonee Bay VFD owned
8	Crawfordville VFD	Crawfordville, Florida	County owned
9	Smith Creek VFD		County owned
11	Riversink VFD		County owned
12	Wakulla County Fire Dept <sup>1</sup>	Crawfordville, Florida	County owned

Source: Wakulla County

<sup>1</sup> Note paid staff share a building with the Crawfordville VFD located at Station 8.

Table 9 outlines the Fire Department's organizational structure.

**Table 9**  
**Wakulla County Fire Services Organizational Chart**

# Wakulla County Fire Services

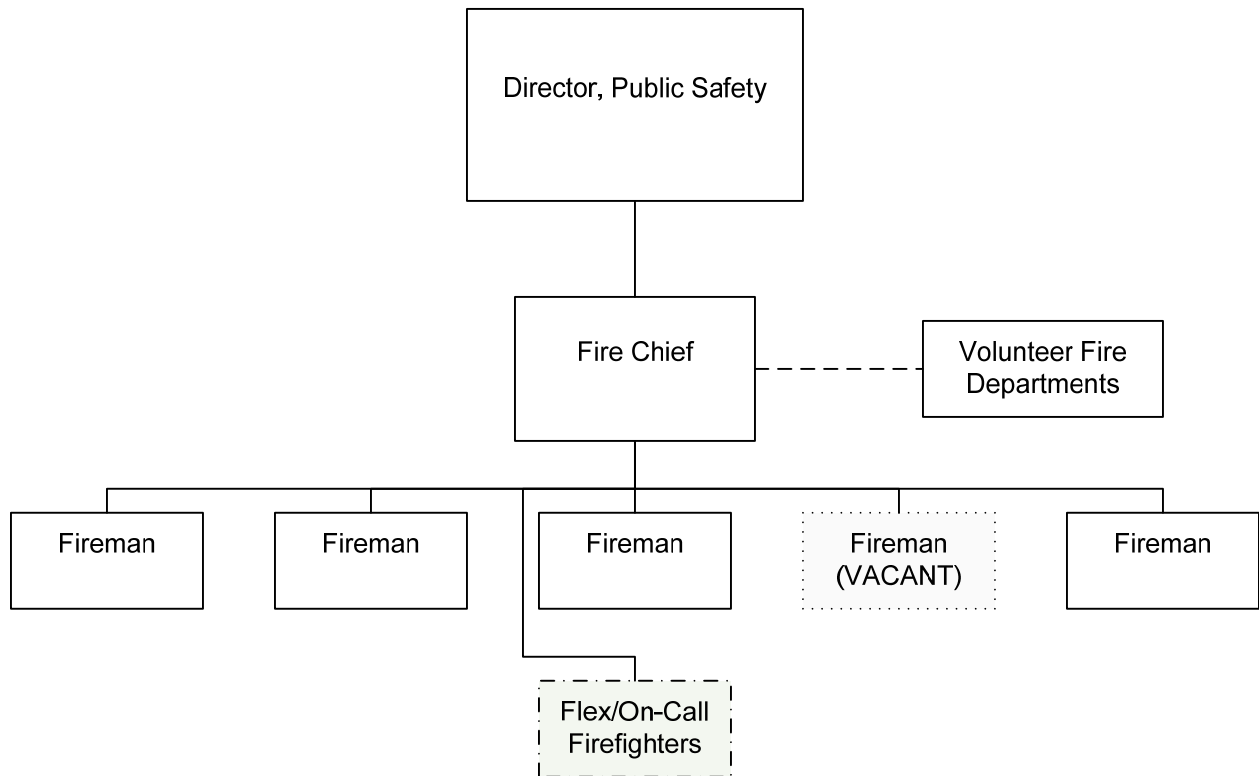


Table 10 lists the location and the fire flow/pumping capacity of the Fire Department's apparatus. This information is used to determine the square footage cap for non-residential properties.

**Table 10**  
**Fire Department Apparatus Fire Flow**

FIRE APPARATUS							
<b>Date:</b>		5/25/2010					
<b>Department:</b>		Wakulla County Fire Rescue					
Apparatus ID	Chassis Manufacturer	Pump make	Rated Pump Capacity	Year Model	VIN #	Water Tank Volume (Gal)	Station Location
Engine 71	Freightliner	Hale	1,250	1997	1FV6JLCB6VH862593	1,000	7
Engine 1	Freightliner	Waterous	1,250	1996	1FV6JLCB5TH801619	1,000	1
Tanker 2	International	Waterous	500	2004	1HTWGADT44J019816	3,000	2
Pumper 3	Mack	Darley	1,000	1985	1M2H125C6FM001164	750	3
Engine 3	Kenworth	Hale	1,500	2003	2NKMHD8X93M392467	1,000	3
Engine 4	GMC	Hale	1,250	1994	1GDP7H1J4RJ500620	1,000	4
Tanker 4	International	Waterous	500	2000	1HTMKADR74H616251	2,000	4
Engine 5	GMC	Hale	1,250	1994	1GDP7H1J9RJ500726	1,000	5
Engine 6	International	Hale	1,250	1996	1HTSDADR0TH282984	1,000	6
Squad 6	Pierce	Waterous	500	2005	1FDAF57P25EC19793	250	6
Pumper 7	Mack	Darley	1,000	1987	1M2H125C6HM001183	750	7
Tanker 1	GMC	Hale	1,000	1982	1GDS7D4E0CV589992	2,000	1
Engine 2	GATCO	Hale	1,250	1997	1FV6JLCB4VH862592	1,000	2
Engine 8	International	Hale	1,250	2004	1HTMKADRX4H670594	1,000	8
Tanker 8	International	Darley	500	2002	1HTSHADT42H536128	3,000	8
Engine 86	American	Hale	1,250	1993	1GDP7H1J7RJ5020ZW	1,000	8
Engine 9	GMC	FMC	1,000	1986	1GDM7D1G6GV512001	1,000	9
Tanker 9	Kenworth	Waterous	500	2004	2NKMHD8X14M064283	2,000	9
Engine 11	Ford	Hale	1,250	1990	1FDXK84A6LVA22601	1,000	11
Engine 12	Spartan	Bentral	1,250	2010		1,000	12
Quint	Sutphen	Hale	1,500	1997		500	5
<b>TOTAL</b>			<b>22,000</b>				

Source: Wakulla County

The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 10, the pumping capacity for all apparatus of the Fire Department is 22,000 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.<sup>2</sup>

<sup>2</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

Table 11 details the Fire Department’s response protocol.

**Table 11**  
**Fire Department Minimum Response Protocol**

Call Type	Response
Structure Fire	All available units
Vehicle Fire	Station 12 and closest fire station
Brush Fire	All available units
Public Assist	Closest fire station
Emergency Medical Assist	Closest fire station
Emergency Medical Assist – with person unconscious	Station 12 and closest fire station
Motor Vehicle Accident	Closest fire station

Source: Wakulla County

## ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2010-11 is based on the full cost of the fire assessment program for Fiscal Years 2010-11 through 2014-15 (5-year average). The following assumptions for the purpose of this Fire Assessment Memorandum were applied.

- The five-year fire assessable budget was developed by using the tentative Fiscal Year 2010-11 Fire Department budget.
- The County anticipates adding six new firefighters during Fiscal Year 2010-11 which will be funded through the SAFER grant for the first two years. The expenditures and revenues have been added to the 5-year budget.
- A line item for annual vehicle replacement in the amount of \$400,000 has been added to the 5-year budget.
- All annual recurring expenditures were increased 3% annually.
- The line item “Statutory Discount” under “Miscellaneous Assessment Expenditures” reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item “Study Reimbursement/Annual Maintenance” under “Miscellaneous Assessment Expenditures” is the reimbursement to the County for the cost of conducting the assessment study and annual maintenance of the assessment program. These costs are reimbursable through the assessment program.
- The mailed first class notices line item reflects the cost of producing and mailing the statutorily required first class notices.

Table 12 shows the calculation of the full cost of the Fire Services Assessment Program for Fiscal Year 2010-11 through Fiscal Year 2014-15 (5-year average).

**Table 12**  
**Fire Assessable Cost Calculations Proforma Budget (FY 2010-11 through FY 14-15)**

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	5-Year Average
<b>Station 12 Administration</b>						
Salaries-Regular	265,163	273,118	281,311	289,751	298,443	281,557
Salaries-Flex	23,882	24,598	25,336	26,097	26,879	25,359
Salaries-Grant Funded	255,226	262,883	270,769	278,892	287,259	271,006
FICA Tax	22,111	22,774	23,458	24,161	24,886	23,478
Retirement Benefits	59,554	61,341	63,181	65,076	67,029	63,236
Health Insurance	24,312	25,041	25,793	26,566	27,363	25,815
Workers Compensation	20,713	21,334	21,974	22,634	23,313	21,994
Professional Services	500	515	530	546	563	531
Fire Department Stipened	16,000	16,480	16,974	17,484	18,008	16,989
Travel	0	0	0	0	0	0
Telephone	1,050	1,082	1,114	1,147	1,182	1,115
Utilities	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Vehicle Insurance	0	0	0	0	0	0
Maintenance and Repair	0	0	0	0	0	0
Other Current Charges	0	0	0	0	0	0
Office supplies	1,000	1,030	1,061	1,093	1,126	1,062
Operating Supplies	0	0	0	0	0	0
Books, Memberships & Subscript	1,000	1,030	1,061	1,093	1,126	1,062
Training/Map	2,100	2,163	2,228	2,295	2,364	2,230
Memberships	200	206	212	219	225	212
Capital Outlay-Radio	0	0	0	0	0	0
Approved Purchases	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$692,811</b>	<b>\$713,595</b>	<b>\$735,003</b>	<b>\$757,053</b>	<b>\$779,765</b>	<b>\$735,646</b>
<b>By Fund</b>						
Apalachee Bay VFD Station 4	8,000	8,240	8,487	8,742	9,004	8,495
Crawfordville VFD Station 8	16,950	17,459	17,982	18,522	19,077	17,998
Medart VFD Station 5	8,550	8,807	9,071	9,343	9,623	9,079
Ochlockonee VFD Station 7	9,000	9,270	9,548	9,835	10,130	9,556
Panacea VFD Station 6	8,900	9,167	9,442	9,725	10,017	9,450
Sopchoppy VFD Station 1	6,250	6,438	6,631	6,830	7,034	6,636
St. Marks VFD Station 3	10,850	11,176	11,511	11,856	12,212	11,521
Smith Creek VFD Station 9	7,100	7,313	7,532	7,758	7,991	7,539
Wakulla Station VFD Station 2	10,650	10,970	11,299	11,638	11,987	11,308
Riversink VFD Station 11	4,700	4,841	4,986	5,136	5,290	4,991
Truck/Training/Equipment Fund	1,268,624	1,306,683	1,345,883	1,386,260	1,427,847	1,347,059
Training Grounds Facility	2,805	2,889	2,976	3,065	3,157	2,978
Equipment Requests	294,250	303,078	312,170	321,535	331,181	312,443
Truck Purchase Reserve	311,122	0	0	0	0	62,224
Vehicle Replacement	400,000	412,000	424,360	437,091	450,204	424,731
<b>TOTAL</b>	<b>\$2,367,751</b>	<b>\$2,118,328</b>	<b>\$2,181,878</b>	<b>\$2,247,334</b>	<b>\$2,314,754</b>	<b>\$2,246,009</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,060,562</b>	<b>\$2,831,923</b>	<b>\$2,916,881</b>	<b>\$3,004,387</b>	<b>\$3,094,519</b>	<b>\$2,981,654</b>

	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>5-Year Average</b>
<b>Revenue</b>						
SAFER Grant	\$239,978	239,978	0	0	0	95,991
<b>TOTAL REVENUE</b>	<b>\$239,978</b>	<b>\$239,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,991</b>
<b>TOTAL EXPENDITURES</b>						
	<b>\$3,060,562</b>	<b>\$2,831,923</b>	<b>\$2,916,881</b>	<b>\$3,004,387</b>	<b>\$3,094,519</b>	<b>\$2,981,654</b>
<b>TOTAL REVENUE</b>	<b>\$239,978</b>	<b>\$239,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,991</b>
<b>TOTAL NET ASSESSABLE EXPENDITURES</b>	<b>\$2,820,584</b>	<b>\$2,591,945</b>	<b>\$2,916,881</b>	<b>\$3,004,387</b>	<b>\$3,094,519</b>	<b>\$2,885,663</b>
<b>MISCELLANEOUS ASSESSMENT EXPENSES</b>						
Study Reimbursement/Annual Maintenance	20,000	0	0	0	0	4,000
Mail First Class Notices (24,800 parcels x \$1.30)	32,240	650	650	650	650	6,968
Statutory Discount @ 5% (4% early payment / 1% non-coll)	151,201	136,452	153,554	158,160	162,904	152,454
<b>TOTAL MISC ASSESSMENT EXPENSES</b>	<b>\$203,441</b>	<b>\$137,102</b>	<b>\$154,204</b>	<b>\$158,810</b>	<b>\$163,554</b>	<b>\$163,422</b>
<b>TOTAL ASSESSMENT FUNDING REQUIREMENT</b>	<b>\$3,024,025</b>	<b>\$2,729,048</b>	<b>\$3,071,085</b>	<b>\$3,163,197</b>	<b>\$3,258,073</b>	<b>\$3,049,086</b>



# Determination of Fire Services Demand

## INCIDENT DATA

GSG obtained information from the County in an electronic format, identifying the number and type of fire incident responses by County fire vehicles for May 2009 through April 2010.

The Wakulla County Sheriff’s Department provides dispatch services for the Fire Department. The paid staff for the County use the Florida Fire Incident Reporting System (FFIRS) to record fire incidents. The volunteer fire departments do not regularly use FFIRS for recording fire incidents. The FFIRS is a tool for fire departments to report and maintain computerized records of fire incidents and other department activities in a uniform manner.

Under the FFIRS system, a series of basic phrases with code numbers are used to describe fire incidents. A data field in the FFIRS, “fixed property use,” identifies the type of property that the fire department responds to for each fire incident. The fixed property uses correlate to property uses determined by the Wakulla County Property Appraiser on the ad valorem tax roll. Appendix A provides a codes list for the “fixed property use” as recorded on the fire incident reports.

To ensure that all of the fire department calls were captured (paid and volunteer), GSG supplemented the FFIRS data with the Sheriff’s Department CAD dispatch data to account for all calls responded to by the Fire Department for the one-year period (Fire Incident Data). The CAD data was assigned a fixed property use based on the location of the call.

GSG analyzed the May 2009 through April 2010 Fire Incident Data to evaluate trends and determine if aberrations were present. The County’s Fire Incident Data for the one-year period represents 1,016 fire incidents.

There are certain fire incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 1,016 fire incidents, 571 were calls to specific property uses. The remaining 445 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 445 incidents.

The remaining 571 fire incidents corresponding to specific property uses were assigned to the following property use categories: residential, non-residential and land.

Table 13 outlines the property use category assignment of fire incidents based on the analysis conducted.

**Table 13**  
**Fire Calls by Category (May 2009 through April 2010)**

Category	Number of Incidents	Percentage of Calls
Residential	429	75.13%
Non-Residential	117	20.49%
Land	25	4.38%
<b>Total</b>	<b>571</b>	<b>100%</b>

Source: Wakulla County

## PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Wakulla County Property Appraiser's office to develop the assessment roll.

Each property use within the assessable area on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Wakulla County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a four-digit code 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 is provided as Appendix B.

Further analysis regarding building improvement types was conducted relative to each building's use on a parcel of property based on their assignment of use by the Wakulla County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Wakulla County Property Appraiser and associated property use category is provided as Appendix C.

For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units within the County as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Category, GSG utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research to determine the building use.

For RV Park and Lodge Parks, in accordance with section 125.0168, Florida Statutes, which mandates that the County treat RV and Lodge park property as commercial property for non-ad valorem special assessments levied by the County, like the fire assessment, it is fair and reasonable to treat each RV space within a recreational vehicle park and lodge park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. Each mobile home space within an RV Park and Lodge Park was assigned the actual square footage of the mobile home when known or a maximum of 700 square feet, the average size of a single-wide mobile home 14' x 50'. Each cabin within a Lodge Park was assigned the actual square footage. This square footage was then aggregated by parcel.

The amount of assessable costs attributable to properties in the undeveloped land category was allocated by the number of acres attributable to each undeveloped parcel.

# Computation of Fire Services Assessments

## **ASSESSMENT CLASSIFICATIONS**

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

The County fire protection assessment cost calculations provided herein are primarily based on information supplied by the County. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2010-11.

## **SPECIAL BENEFIT ASSUMPTIONS**

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

## **APPORTIONMENT METHODOLOGY**

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

## **COST APPORTIONMENT**

The assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for May 1, 2009 through April 30, 2010. This apportionment is illustrated in Table 14.

**Table 14  
Cost Apportionment (Based on 5-Year Average Budget)**

Category	Number of Incidents	Percentage of Calls	Allocation of Assessable Costs
Residential	429	75.13%	\$2,290,819
Non-Residential	117	20.49%	\$624,769
Undeveloped Land	25	4.38%	\$133,498
<b>Total</b>	<b>571</b>	<b>100%</b>	<b>\$3,049,086</b>

Source: Wakulla County

## PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 15.

**Table 15  
Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	Square Footage
Land	Acre

Source: GSG

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

## RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units, multi-family dwelling units and mobile homes.

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

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to residential property divided by the number of dwelling units in the Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number

of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 16 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**Table 16**  
**Parcel Apportionment Residential Property Use Category**

<b>Residential Property Use Category</b>	<b>Number of Dwelling Units</b>
Residential	12,039

Source: Wakulla Co. Property Appraiser, (2010).

## NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional, and nursing home property uses. The capacity to handle fires and other emergencies in Non-Residential Property Use Category is governed by the following:

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a first alarm non-residential fire. As outlined by Table 10 above, the pumping capacity of the apparatus for the Fire Department is 22,000 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a fire involving structures for unlimited square feet.<sup>3</sup> Therefore, based upon the findings outlined in Table 10, the Fire Department's current fire-flow capacity is sufficient to provide service coverage to unlimited square feet.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- In accordance with section 125.0168, Florida Statutes, which mandates that the County treat recreational vehicle park property and lodge park property as commercial property for non-ad valorem special assessments levied by the County, like the fire rescue assessment, it is fair and reasonable to treat each RV space within recreational vehicle and lodge park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. Each mobile home space within an RV Park and Lodge Park was assigned the actual square footage of the mobile home when known or a maximum of 700 square feet, the average size of a single-wide mobile home 14' x 50'. Each cabin within a Lodge Park was assigned the actual square footage. This square footage was then aggregated by parcel.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

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<sup>3</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain a per square footage assessment rate.

Table 17 illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

**Table 17**  
**Parcel Apportionment Non-Residential Property Use Category**

<b>Non-Residential Property Use Category</b>	<b>Number of Square Feet</b>
Non-Residential	4,062,411

Source: Wakulla Co. Property Appraiser, (2010)

## 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 and size to compute the parcel's non-residential fire assessment. This assessment was then added to the parcel's residential fire 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 fire assessment. This assessment was then added to the parcel's non-residential fire assessment.

## LAND PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the apportionment methodology for the Land Property Use Category (undeveloped property) is fair and reasonable.

- The use of acreage is fair and reasonable because it is a constant and readily available unit of measure for undeveloped property. Additionally, it is reasonable to assume a correlation between the size of a parcel and both the risk of loss and demand for fire services. Therefore the greater the size of the parcel, the greater the risk of loss, potential for a large fire and the greater the resource requirement that must be available in the event of a fire on a parcel of that parcel's size and use.

## LAND PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Land Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each undeveloped parcel will be based upon the aggregate of all acres situated on the parcel.

The land assessment rate was determined by multiplying the percent of total fire calls attributable to undeveloped property by the total assessable costs. This calculated amount of assessable costs was then divided by the total number of acres to obtain a per acre assessment.

Table 18 illustrates the assignment of acres for parcels under this apportionment methodology in the Unimproved Property Use Category.

**Table 18**  
**Parcel Apportionment Unimproved Property Use Category**

<b>Unimproved Property Use Category</b>	<b>Number of Acres</b>
Undeveloped Land	311,030

Source: Wakulla Co. Property Appraiser, (2010)

## COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 19 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2010-11.

**Table 19**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(100% of Assessable Costs = \$3,049,086 Gross Revenues)**

Property Use Categories	Rate Per Dwelling Unit
Residential	\$191.00
	<b>Rate Per Square Foot</b>
Non-Residential	\$0.16
	<b>Rate Per Acre</b>
Undeveloped Land	\$0.43

\*Estimated Gross Revenue: \$3,049,086; Estimated Exempt Buy-down: \$391,486; Estimated Net Revenue: \$2,657,600

Table 20 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the total assessable costs for Fiscal Year 2010-11.

**Table 20**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(75% of Assessable Costs = \$2,286,814 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$143.00
	<b>Rate Per Square Foot</b>
Non-Residential	\$0.12
	<b>Rate Per Acre</b>
Land	\$0.33

\*Estimated Gross Revenue: \$2,286,814; Estimated Exempt Buy-down: \$295,417; Estimated Net Revenue: \$1,991,397

Table 21 illustrates the preliminary assessment rates after application of the assessment methodology based on 52.5 percent funding of the total assessable costs for Fiscal Year 2010-11.

**Table 21**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(52.5% of Assessable Costs = \$1,600,770 Gross Revenues)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$100.00
	<b>Rate Per Square Foot</b>
Non-Residential	\$0.09
	<b>Rate Per Acre</b>
Land	\$0.23

\*Estimated Gross Revenue: \$1,600,770; Estimated Exempt Buy-down: \$217,115; Estimated Net Revenue: \$1,383,655

Table 22 illustrates the preliminary assessment rates after application of the assessment methodology based on 34 percent funding of the total assessable costs for Fiscal Year 2010-11.

**Table 22**  
**FY 2010-11 Preliminary Fire Assessment Rates (Based on 5-Year Average)**  
**(34% of Assessable Costs = \$1,036,689 Gross Revenues)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$65.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Non-Residential	\$0.06
<b>Rate Per Acre</b>	
Land	\$0.15

\*Estimated Gross Revenue: \$1,036,689; Estimated Exempt Buy-down: \$143,887; Estimated Net Revenue: \$892,802

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

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

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

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

In identifying an appropriate exemption scheme, the County should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for



institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the County wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

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

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

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

Table 23 illustrates the estimated impact for Fiscal Year 2010-11 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program based on 100 percent of the assessable costs.

**Table 23**  
**Estimated Impact of Exemptions (FY 2010-11) (100% Funding)**

Financial Classification	Amount
<b>Estimated Assessable Costs</b>	<b>\$3,049,086</b>
<b>Estimated Buy-down for Institutional Tax Exempt and Government Properties and Nursing Home Cap</b>	<b>(\$391,486)</b>
Inst. Tax Exempt	(87,848)
Government	(199,862)
Nursing Home	(103,776)
<b>Total Estimated Net Revenue</b>	<b>\$2,657,600</b>

Table 24 illustrates the estimated impact for Fiscal Year 2010-11 of the policy decision to exempt institutional, tax-exempt properties (including government properties) from the assessment program based on 75, 52.5 and 34 percent of the assessable costs.

**Table 24**  
**Estimated Impact of Exemptions (FY 2010-11) (75, 52.5 & 34% Funding)**

<b>Financial Classification</b>	<b>75%</b>	<b>52.5%</b>	<b>34%</b>
<b>Estimated Assessable Costs</b>	<b>\$2,286,814</b>	<b>\$1,600,770</b>	<b>\$1,036,689</b>
<b>Estimated Buy-down for Institutional Tax-Exempt and Governmental</b>	<b>(\$295,417)</b>	<b>(\$217,115)</b>	<b>(\$143,887)</b>
Estimated Buy-down for Institutional Tax-Exempt	(65,886)	(49,415)	(32,943)
Estimated Buy-down for Governmental	(149,889)	(112,192)	(74,743)
Estimated Buy-down for Nursing Homes	(79,642)	(55,508)	(36,201)
<b>Estimated Revenue Generated</b>	<b>\$1,991,397</b>	<b>\$1,383,655</b>	<b>\$892,802</b>

## OUTSTANDING ISSUES

### **Issue 1: Exemption Of Institutional, Tax-Exempt Parcels (Non-Governmental)**

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

### **Issue 2: Exemption of Governmental Parcels**

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

### **Issue 3: Collection of Assessments from Governmental Property**

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

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

**Issue 4: Exemption Calculations**

GSG utilized the most current data to identify institutional, tax-exempt and governmental parcels within the County in order to calculate the aggregate cost (“buy down”) of these parcels. In addition, best efforts were made by GSG to reconcile any differences necessary to calculate the estimated buy down for these two exemption categories. Missing or incorrect property data could affect the estimated aggregate costs.

**Issue 5: Non-Specific Calls**

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and, therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department’s operations, there are sufficient non-assessment revenues available to offset any impact upon the budget. However, there is a current legal challenge to this treatment of non-specific calls pending. In McConaghey v. City of Pembroke Pines, Case No, CACE 07-023975 (Fla. 17th Cir.), the plaintiff in this case brought a challenge to the City’s fire rescue assessment program alleging that the City’s use of special assessments to fund 100% of the fire department’s budget was invalid on two bases. The plaintiff alleged that the allocation of expenses between fire services and rescue services was arbitrary and that the City is prohibited from allocating the cost of non-specific calls (i.e. fire calls that cannot be tied to a fixed property use) to the fire services budget. This case is still pending before the 17<sup>th</sup> Circuit Court.

**Issue 6: Hardship Assistance Program**

The County has the option of creating a Hardship Assistance Program to assist residential property owners with homesteaded property, who meet the eligibility criteria, with the financial burden created by the imposition of the Fire Services Assessment. The eligibility criteria are typically based upon Federal Government Poverty Level Guidelines established by the United States Department of Health and Human Services, as adjusted for family size, but may also be based upon criteria from an existing hardship assistance program. Eligibility for hardship assistance would be determined by County Staff.

**Issue 7: Mobile Home, Lodge Park and Recreational Vehicle Park Vacancy Credit**

As a consequence of the transient use and potential extraordinary vacancies within mobile home, lodge and recreational vehicle (RV) parks as compared to other residential property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home, lodge and RV park properties. Vacant mobile home and RV spaces within a mobile home, lodge or RV park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home or RV spaces.

**Issue 8: Verification of Fire Incident Data**

The Florida Fire Incident Reporting System (FFIRS) is a system many fire departments use to record 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 that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the County Property Appraiser on the ad valorem tax roll. This information is useful for the County in monitoring the fire assessment methodology; therefore it is recommended that the County require **all** fire departments to use the FFIRS to report fire incidents.

# Implementation Schedule

## **FISCAL YEAR 2010-11 AND THEREAFTER**

The following section describes all of the steps required to implement and collect the fire services assessment on the ad valorem tax bill in Fiscal Year 2010-11 and thereafter. The County will be required to follow the statutory deadlines provided in Section 197.3632, Florida Statutes. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the County to comply with the County's home rule ordinance authorizing the imposition of the annual fire services assessment.

Pursuant to the Home Rule Ordinance adopted \_\_\_\_\_, the County is required to adopt an initial assessment resolution for Fiscal Year 2010-11. The initial assessment resolution will, among other things, briefly describe the fire protection 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.

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 that 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.

Statutory requirements to use the tax bill collection method provide that a service assessment roll must be adopted at a public hearing between January 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, the County must publish notice of the hearing in a newspaper of general circulation within the County's boundaries and by individual first class United States mail to the owners of property subject to the assessment. The mailed notice can either be a separate notice or the County may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective fire services assessment amount. The mailed and published notice is tentatively scheduled for August 17, 2010.

At the public hearing tentatively scheduled for September 7, 2010 the County 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 Wakulla County Tax Collector to be collected along with the 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.

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

## CRITICAL EVENTS SCHEDULE

The schedule below provides a general review related to the remaining critical events schedule:

<b>EVENT</b>	<b>DATE</b>
Workshop with BOCC	July 22, 2010
County Commission adopts Initial Assessment Resolution	August 2, 2010
Mail First Class Notices to affected property owners	August 17, 2010
County Publishes Notice of Public Hearing to adopt Final Assessment Resolution	August 17, 2010
Public Hearing to adopt Final Assessment Resolution	September 7, 2010
County certifies Non-Ad Valorem Assessment Rolls to Wakulla County Tax Collector	September 15, 2010

# Appendix A

## FIXED PROPERTY USE CODES & DESCRIPTIONS

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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



<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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	Land
632	RADIO, RADAR SITE	Land
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	Land
644	GAS DISTRIBUTION SYSTEM, PIPELINE	Land
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	Land
646	STEAM, HEAT DISTRIBUTION SYSTEM	Land

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
647	WATER UTILITY	Land
648	SANITARY SERVICE	Land
649	OTHER UTILITY, ENERGY DISTRIB. SYSTEM	Land
650	UNKNOWN AGRICULTURE	Land
651	POULTRY, EGG PRODUCTION	Land
652	COW, CATTLE PRODUCTION	Land
653	PIGGERY, HOG PRODUCTION	Land
654	OTHER LIVESTOCK PRODUCTION	Land
655	CROPS, ORCHARDS	Land
656	TOBACCO CURING SHED	Land
657	FRUIT, VEGETABLE PACKING	Non-Residential
659	LIVESTOCK PRODUCTION	Land
660	UNKNOWN FOREST, HUNTING, FISHING	Land
661	FOREST, STAND TIMBER W/OUT LOGGING	Land
662	FOREST, STAND TIMBER WITH LOGGING	Land
663	HUNTING,TRAPPING,GAME PROPOGATION	Land
664	TREE	Land
665	FISH HATCHERY	Land
666	WOOD CHIP PILE	Land
669	FOREST, TIMBERLAND	Land
670	UNKNOWN MINING,QUARRYING,MATER	Land
671	COAL MINE	Land
672	ORE MINE	Land
673	ORE CONCENTRATION PLANT	Non-Residential
674	PETROLEUM, NATURAL GAS WELL, W/ RESERV	Land
675	STONE, SLATE, CLAY, GRAVEL, SAND	Land
676	SALT MINE	Land
677	CHEMICAL, FERTILIZER, MINERAL MINE	Land
678	NON-METALLIC MINERAL MINE,QUARRY	Land
679	MINING, QUARRYING/NATURAL RAW MATERIALS	Land
680	UNKNOWN NONMETALLIC MINERAL, PRODUCTS	Land
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	Land
689	OTHER NONMETALLIC MINERAL PRODUCTS	Land
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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
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



<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
820	TEXTILE STORAGE; INSUFF INFO	Non-Specific
821	BALED COTTON STORAGE	Non-Specific
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
870	METAL PRODUCTS ; INSUFF INFO	Non-Residential

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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	Land
916	CONTRACTOR'S SHED	Non-Specific
917	IDLE PROPERTY	Land
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
925	SHELTER	Non-Specific
926	OUTBUILDING, EXCLUDING GARAGE	Non-Specific
927	OUTDOOR TELEPHONE BOOTH	Non-Specific
928	AERIAL TRAMWAY	Non-Specific

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
929	SPECIAL STRUCTURES NOT CLASS ABOVE	Non-Specific
930	OUTDOOR PROPERTIES; INSUFF INFO	Non-Specific
931	OPEN LAND, FIELD	Land
932	DUMP, SANITARY LANDFILL	Non-Residential
933	PUBLIC MAILBOX	Non-Specific
934	CEMETERY	Non-Specific
935	CAMPSITE WITH UTILITIES	Non-Residential
936	VACANT LOT	Land
937	BEACH	Non-Specific
938	GRADED AND CARED FOR PLOTS OF LAND	Land
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
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 B

DEPARTMENT OF REVENUE  
PROPERTY USE CODES & DESCRIPTIONS

<b>DOR Code</b>	<b>DOR Description</b>
000000	VACANT RESIDENTIAL
000100	SINGLE FAMILY
000200	MOBILE HOME
000300	MULTI-FAMILY
000301	LIHTC- LOW INCOME
000400	CONDOMINIA
000401	TOWNHOUSE
000500	COOPERATIVES
000600	RETIREMENT HOMES
000700	MISCELLANEOUS
000800	MULTI-FAMILY
000900	NOT IN USE
001000	VACANT COMMERCIAL
001002	COMMERCIAL
001100	STORES, 1 STORY
001200	STORE/OFFICE/RESID
001300	DEPARTMENT STORES
001400	SUPERMARKET
001410	NBHD CONV STORE
001500	REGIONAL SHOPPING
001600	COMMUNITY SHOPPING
001700	OFFICE BUILDINGS
001800	MULTI STORY OFFICE
001900	PROFESSIONAL BLDG
002000	TRANSIT TERMINALS
002100	RESTRAURANTS/CAFE
002200	DRIVE-IN REST.
002300	FINANCIAL BLDG
002400	INSURANCE COMPANY
002500	REPAIR SERVICE
002600	SERVICE STATION
002700	VEH SALE/REPAIR
002800	PARKING/MH LOT
002900	WHOLESALE OUTLET
003000	FLORIST/GREENHOUSE
003100	DRIVE-IN/OPEN STAD
003200	THEATER/AUDITORIUM
003300	NIGHTCLUB/BARS
003400	BOWLING ALLEY
003500	TOURIST ATTRACTION
003600	CAMPS
003700	RACE TRACKS
003800	GOLF COURSES
003900	HOTELS AND MOTELS
004000	VACANT INDUSTRIAL
004100	LIGHT MANUFACTURE
004110	MEGA CENTER
004200	HEAVY MANUFACTURE

<b>DOR Code</b>	<b>DOR Description</b>
004300	LUMBER YARD
004400	PACKING PLANTS
004500	CANNERIES/BOTTLERS
004600	OTHER FOOD PROCESS
004700	MINERAL PROCESSING
004800	WAREHOUSE-STORAGE
004810	WAREHOUSE-DIST
004900	OPEN STORAGE
005000	IMPROVED AG
005100	CROPLAND CLASS 1
005200	CROPLAND CLASS 2
005300	CROPLAND CLASS 3
005400	TIMBERLAND 90+
005500	TIMBERLAND 80-89
005600	TIMBERLAND 70-79
005700	TIMBERLAND 60-69
005800	TIMBERLAND 50-59
005900	TIMBERLAND UNCLASS
006000	PASTURELAND 1
006100	PASTURELAND 2
006200	PASTURELAND 3
006300	PASTURELAND 4
006400	PASTURELAND 5
006500	PASTURELAND 6
006600	ORCHARDS, GROVES
006700	POULTRY,BEES,FISH
006800	DAIRIES,FEEDLOTS
006900	ORNAMENTALS,MISC
007000	VAC INSTITUTIONAL
007100	CHURCHES
007200	PRIVATE SCHOOLS
007300	PRIVATE HOSPITALS
007400	HOMES FOR THE AGED
007500	NON-PROFIT SERVICE
007600	MORTUARY/CEMETARY
007700	CLUBS/LODGES/HALLS
007800	REST HOMES
007900	CULTURAL GROUPS
008000	WATER MANAGEMENT
008100	MILITARY
008200	FOREST, PARKS, REC
008300	PUBLIC SCHOOLS
008400	COLLEGES
008500	HOSPITALS
008600	COUNTY
008700	STATE
008800	FEDERAL
008900	MUNICIPAL

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<b>DOR Code</b>	<b>DOR Description</b>
009000	LEASEHOLD INTEREST
009100	UTILITIES
009200	MINING
009300	SUB-SURFACE RIGHTS
009400	RIGHTS-OF-WAY
009500	RIVERS AND LAKES
009600	WASTELAND/DUMPS
009620	MARSH
009630	SWAMP
009700	REC AND PARK LAND
009800	CENTERALLY ASSESSED
009900	NO AG ACREAGE
009901	COMMON AREA
009902	CANAL/WATER WAY
H.	HEADER RECORD
N.	NOTE RECORD

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# Appendix C

WAKULLA COUNTY PROPERTY APPRAISER  
BUILDING IMPROVEMENT CODES & USE DESCRIPTIONS



<b>Building Use Code</b>	<b>BUC Description</b>	<b>Assessment Category</b>
000000	VACANT	Land
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
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

<b>Building Use Code</b>	<b>BUC Description</b>	<b>Assessment Category</b>
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
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

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<b>Building Use Code</b>	<b>BUC Description</b>	<b>Assessment Category</b>
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

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