

City of Gainesville, Florida Fire Services Assessment Memorandum

JUNE 2023

Presented by:

Anser Advisory (formerly Government Services Group, Inc.)
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
(850) 681-3717

Table of Contents

ASSESSMENT MEMORANDUM 1
SERVICE DESCRIPTION 3
ASSESSABLE COST CALCULATIONS 6
DETERMINATION OF FIRE SERVICE DEMAND..... 12
COMPUTATION OF FIRE SERVICE ASSESSMENTS..... 15
OTHER CONSIDERATIONS 22

List of Tables

Table 1 - Fire Rescue Department Buildings/Facility Inventory	3
Table 2 - City of Gainesville Fire Rescue Department Organizational Chart	4
Table 3 - Fire Rescue Department Apparatus Normal Staffing Requirements	4
Table 4 - Fire Rescue Department Apparatus Fire Flow	5
Table 5 - Fire Rescue Department Minimum Response Protocol	6
Table 6 - Fire Services Assessable Cost Calculations (FY 24).....	8
Table 7 - Proforma Fire Protection Assessable Cost Calculations (FY 2023-24 through FY 2027-28)	10
Table 8 - Fire Calls by Category (Fiscal Year 2021-22).....	13
Table 9 - Cost Apportionment (Five-Year Average FY2023-24 thru FY 2027-28).....	16
Table 10 - Parcel Apportionment within Property Use Categories	16
Table 11 - Parcel Apportionment Residential Property Use Categories	17
Table 12 - Parcel Apportionment Non-Residential Property Use Categories.....	19
Table 13 -Preliminary Fire Services Assessment Rates (Five-Year Average FY 2023-24 thru FY 2027-28) (100% Funding Generates \$28,045,915 Gross Revenues).....	19
Table 14 -Preliminary Fire Services Assessment Rates (Five-Year Average FY 2023-24 thru FY 2027-28) (75% Funding Generates \$21,034,436 Gross Revenues).....	20
Table 15- Preliminary Fire Services Assessment Rates (Five-Year Average FY 2023-24 thru FY 2027-28) (51.68% Funding Generates \$14,494,129 Gross Revenues).....	20
Table 16 -Estimated Impact of Exemptions (100% Funding).....	21

Appendices

Appendix A – Situation Found Codes & Descriptions

Appendix B – Fixed Property Use Codes & Descriptions

Appendix C – Alachua County Property Appraiser Building Improvement Codes and Use Descriptions

Appendix D – Department of Revenue Property Use Codes & Descriptions

Assessment Memorandum

INTRODUCTION

The City of Gainesville (City) has engaged Anser Advisory (formerly Government Services Group, Inc.) (Anser) to assist the City in updating the City's existing fire services assessment program for Fiscal Year 2023-24 (Fire Assessment Project). This engagement is to (1) assist the City with updating the City's fire services assessment program for Fiscal Year 2023-24 and future fiscal years, (2) develop a simplified apportionment methodology, and (3) ensure continued legal defensibility.

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

This document is the City of Gainesville 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 City for Fiscal Year 2023-24. However, the City 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 costs of assessable fire services (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

The City currently imposes fire assessments within incorporated Gainesville based on a prior study conducted by Government Services Group, Inc. in 2018. The existing fire assessment program uses a demand capacity apportionment methodology. The fire assessment rate imposed by the City for Fiscal Year 2022-23 is \$133.00 per Net Factored Fire Protection Unit; this assessment rate generated approximately \$12.085 million in revenue for Fiscal Year 2022-23.

OBJECTIVES

The City retained Anser to develop a simplified updated apportionment methodology for the City's fire special assessment program that is capable of funding all of the assessable costs associated with providing fire services. The collection of the fire assessment uses the property tax bill collection process as described in section 197.3632, Florida Statutes (Uniform Method).

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

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 City, Alachua County, and from the State Fire Marshal's database to develop an updated fire assessment program that is easier for property owners to understand and that focuses on the proposed five-year average (Fiscal Years 2023-24 through 2027-28) assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the City.
- Review such final cost determination with the City 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 City 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 2023-24 based on the proposed five-year average (Fiscal Years 2023-24 through 2027-28) assessable cost calculations.
- 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. 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. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire 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 updated 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 service 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 City to the State Fire Marshal's office.

Apportioning the fire services costs among classifications of property based on historical demand for fire services, but not Emergency Medical Services, is a fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire fighting equipment that must be available in accordance with the City's standards and practices.

Apportioning the fire services assessed costs among classifications of improved property based upon historical demand for fire services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

Service Description

SERVICE DELIVERY DESCRIPTION

The City of Gainesville’s Fire Rescue Department is an all hazards emergency and non-emergency service provider. This organization provides fire suppression, emergency medical services (EMS at an advanced life support (ALS) level), hazmat response, technical rescue, state disaster mutual aid response, fire prevention inspections and life safety education. The City of Gainesville has provided high quality services for over 100 years and currently enjoys an Insurance Services Office (ISO) Class 2/2X.

The Fire Rescue Department facilities inventory is comprised of nine fire stations, an administrative office and a training facility that service the entire City. Table 1 identifies the Fire Rescue Department’s buildings/facility inventory, as well as the corresponding physical location address for each facility.

Table 1
Fire Rescue Department Buildings/Facility Inventory

Station	Address
Station 1	525 S. Main Street, Gainesville, FL
Station 2	2210 SW Archer Road, Gainesville, FL
Station 3	900 NE Waldo Road, Gainesville, FL
Station 4	10 SW 36th Street, Gainesville, FL
Station 5	1244 NW 30th Avenue, Gainesville, FL
Station 6	Gainesville Regional, 3638 NE 39th Avenue, Gainesville, FL ¹
Station 7	5601 NW 43rd Street, Gainesville, FL
Station 8	3223 NW 42nd Avenue, Gainesville, FL
Station 9	4213 SW 30 th Avenue, Gainesville, FL
Fire Administration	1025 NE 13 th Street, Gainesville, FL
Fire Training Facility	1026 NE 14 th Street, Gainesville, FL

Source: City of Gainesville Fire Rescue Department

The City has an Automatic Aid Agreement with Alachua County for fire and EMS services. The intent of the agreement is to provide the most efficient service utilizing the fire services units nearest the incident and it is intended to provide the most efficient fire services to properties within the City of Gainesville. The agreement has an established formula for determining the costs associated with these services and provides for monthly reimbursement for the responses. Central communication services are provided by the Combined Communications Center operated by the Alachua County Sheriff’s Office through a separate combined communications center agreement.

Tables 2 through 5 outline the Fire Rescue Department’s current service operations and service components.

Table 2 provides the Fire Rescue Department’s organizational structure.

¹ Station 6 is owned by the Airport.

Table 2
City of Gainesville Fire Rescue Department Organizational Chart

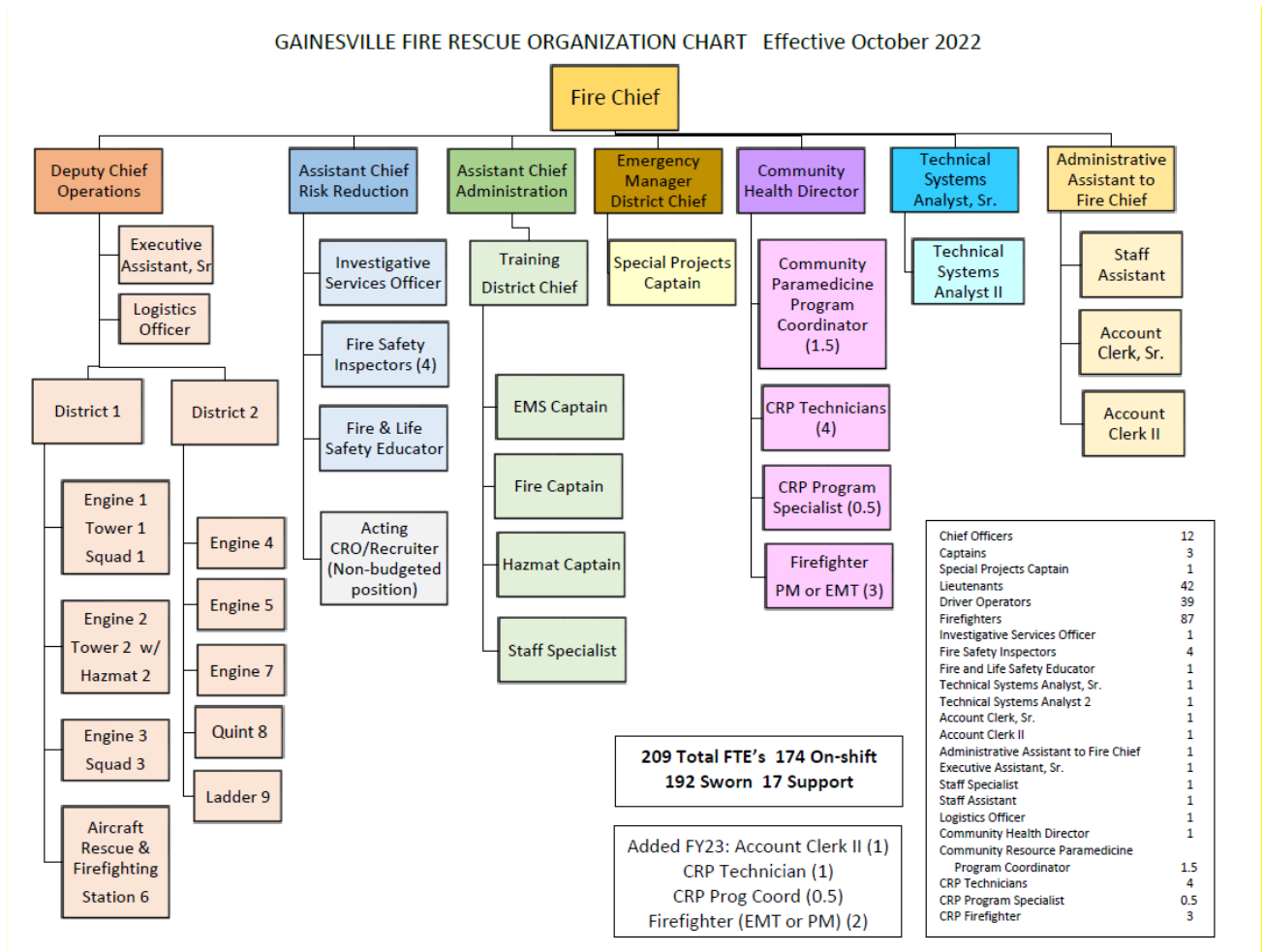


Table 3 describes the minimum staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the “Development of Factors” section of this Assessment Memorandum.

Table 3
Fire Rescue Department Apparatus Minimum Staffing Requirements

Apparatus	Minimum Staffing
Engine Vehicle	3 Personnel
Tower/Quint/Ladder Vehicle	4 Personnel
Squad Vehicle	2 - 3 Personnel
Crash	1 Personnel
District Command	1 Personnel

Source: City of Gainesville Fire Rescue Department

Table 4 lists the location and the fire flow/pumping capacity of the Fire Rescue Department's apparatus. This information is used to determine the square footage cap for non-residential properties, if applicable.

Table 4
Fire Rescue Department Apparatus Location and Pumping Capacity²

Apparatus	Location	Fire Flow (GPM)
Engine 1	Station 1	1,750
Tower 1	Station 1	100
Engine 2	Station 2	1,750
Tower 2	Station 2	100
Engine 3	Station 3	1,750
Engine 4	Station 4	1,750
Engine 5	Station 5	1,750
Engine 7	Station 7	1,750
Quint 8	Station 8	1,750
Ladder 9	Station 9	1,750
Total GPM		14,200

Source: City of Gainesville Fire Rescue Department

The current pumping capacity is defined as the combined amount of water that all personnel and apparatus in the Fire Rescue Department can pump to a first alarm fire in gallons per minute (GPM). As outlined in Table 4 above, the pumping capacity of the City's Fire Rescue Department is 14,200 gallons per minute. The available pumping capacity is able to provide sufficient fire-flow capacity to provide service coverage in the event of a fire involving structures with unlimited square feet.³

Table 5 details the Fire Rescue Department response protocol.

Table 5
City of Gainesville Fire Rescue Department Minimum Response Protocol

Call Type	Response
Single Family/Duplex Residential Building Fire Response	2 Engines, 1 Quint or Tower, 1 Squad, 2 District Chiefs
Multi-Family Residential and Non-Residential Building Fire Response	3 Engines, 2 Quint or Tower, 1 Squad, 2 District Chiefs
Single Company Fire Responses	1 Engine or 1 Quint/Towner/Ladder

Source: City of Gainesville Fire Rescue Department

² Station 6 aircraft firefighting units are not included in the pumping capacity calculations.

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

Assessable Cost Calculations

DEVELOPMENT OF FACTORS

FIRE RESCUE v. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. In August 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals.

To address these concerns, Anser has developed a methodology that removes the costs associated with emergency medical services. The apportionment methodology only utilizes fire incident report data related to non-EMS calls.

The proposed Fiscal Year 2023-24 projected departmental costs were allocated between fire rescue and emergency medical services because of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) does not provide a special benefit to property. Accordingly, the fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. For example, all costs associated with “Fire Inspections” and “Fire Investigative Services” were allocated entirely to fire and “Community Resource Paramedicine” were allocated entirely to EMS. All costs directly related to emergency medical services were removed entirely.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio which is based on the Fire Rescue Department’s operations, was applied to certain budget line items such as “Fleet Service Cost” and “Gasoline, Oil & Grease.”

To develop the Operational Factor for the City, Anser obtained fire service incident data from the City in an electronic format identifying the number of fire calls made to property categories within the City over a one-year period (Fiscal Year 2021-22). The City fire incident data was used to determine the demand for fire services.

The State Fire Marshal’s office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire rescue departments to report and maintain computerized records of fire incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire incidents. Appendix A provides a codes list for the “type of situation found” as recorded on the fire incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For Fiscal Year 2021-22, the City reported 21,810 total fire incident calls, of which 4,117 were non-EMS (i.e. fire) calls and 17,693 were EMS calls. This information results in a 18.9% non-EMS Operational Factor.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor was derived by creating a ratio between non-EMS or fire personnel and total combat personnel. Based on normal staffing, the Department has 32 non-EMS personnel and 12 EMS personnel, for a total of 44 combat personnel. This normal staffing yields a 72.73% percent non-EMS Administrative Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line item expenditures for "Utilities" and "Uniform Purchases" to determine the fire costs of these line items.

ASSESSABLE COST CALCULATIONS

The fire services assessable cost calculations for Fiscal Years 2023-24 through 2027-28 are based on the following assumptions for the purpose of this Fire Services Assessment Memorandum.

- The City provided the Fiscal Year 2023-24 proposed Fire Department budget.
- The appropriate factors were applied to each line item to determine the assessable expenditures.
- Unless more accurate information was available, a three percent annual increase was applied across all "Personal Services," and a two percent annual increase was applied to "Operation and Maintenance Expenses," and "Administrative and General Expenses". No annual increase was applied to "Revenues."
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year. An administrative factor was applied to GFR-billable overtime, airport fire station, and automatic aid agreement revenue line items. All other revenues were allocated directly to fire.
- The line item "Statutory Discount" under "Miscellaneous Expenditures" reflects a 95% collection of the Fire Services 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 and Annual Maintenance Costs" under "Miscellaneous Expenditures" is the reimbursement to the City for the costs of updating the fire assessment program and annual maintenance services associated with the fire assessment program. These costs are reimbursable through the assessment program.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative

costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line item “Collection Costs @ 2% (Tax Collector)” under “Miscellaneous Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector’s collection costs are estimated at 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.

The line item “Property Appraiser Costs” under “Miscellaneous Expenditures” reflects reimbursement for the Property Appraiser associated with putting the fire assessment on the Truth in Millage (TRIM) notice.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2023-24 based on an application of the above factors to the Fiscal Year 2023-24 proposed budget as provided by the City.

**Table 6
Fire Protection Assessable Cost Calculations (FY 24)**

	FY24 Proposed	FY24 Assessable
Salaries and Benefits		
College Incentive	94,544	69,487
Dry Cleaning	6,720	4,979
FLSA	178,946	129,025
Hazmat Incentive Pay	87,698	87,698
Longevity	3,306	2,371
Billable Overtime	173,699	0
Overtime	2,986,397	2,148,493
Paramedic Certification	878,354	0
Permanent Full Time	15,054,939	10,651,089
Benefits	3,973,404	2,789,493
Special Assignment	149,386	110,049
Temporary Part Time	4,000	2,870
Technical Rescue Supplement (Fire)	26,625	19,101
Uniform Allowance	585	585
Expert Witness	350	0
Total Salaries and Benefits	\$23,618,953	\$16,015,239
Operations and Maintenance		
Assessments	11,000	7,891
Computer Software & Supplies	70,238	32,278
Equipment - Non-Capital	166,730	127,072
Equipment - Maintenance	66,053	46,669
Building and Ground Maintenance	85,000	60,978
Gasoline Expense	358,297	83,469
Materials and Supplies	208,504	137,432
Recruitment Expenses	2,675	1,919
Uniform Purchases	260,100	185,781
Utilities Expense	258,964	180,380
Total Operations and Maintenance	\$1,487,562	\$863,870
Nondiscretionary Operations and Maintenance		
Fixed Costs - Fleet Services	1,511,326	1,085,979
Variable Costs - Fleet Services	622,089	125,573

	FY24 Proposed	FY24 Assessable
Total Nondiscretionary Operations and Maintenance	\$2,133,415	\$1,211,552
Administrative and General		
Advertising Expense	0	0
Awards	15,875	11,389
Books and Films	2,950	2,385
Contractual Services	36,504	26,188
Dues, Memberships and Publications	9,771	7,262
Equipment Rental	9,820	6,115
Lease Expense	19,610	14,068
Office Supplies	12,700	8,730
Postage Expense	831	596
Printing and Binding	2,022	1,120
Professional Services	88,695	63,629
Telephone Expenses	93,888	67,355
Travel - Local	47,541	3,975
Travel - Training and Conferences	142,500	101,413
Total Administrative and General	\$482,706	\$314,223
Capital Outlay and Service Enhancements		
SAFER Grant Salaries	\$0	-
Pension Obligation Bond	\$2,313,576	1,659,741
GFR Administration Building	\$7,000,000	\$5,021,744
Station #9/SW Public Safety Services Center	\$0	\$0
GFR Station #3/Eastside Fire Station	\$0	\$0
GFR Station #10	\$0	\$0
Total Capital Outlay and Service Enhancements	\$9,313,576	\$6,681,485
Total Expenditures	\$37,036,211	\$25,086,370
Revenues		
Fire Inspection Fees	78,099	78,099
Gfr-Billable Overtime	100,299	71,954
False Alarm Penalties	91,801	91,801
Airport Fire Station	584,232	419,123
Hazmat Gross Receipts Tax	84,000	84,000
Misc. Permits	122	122
Automatic Aid Agreement	643,675	461,767
HazMat Costs	1,219	1,219
Total Revenues	\$1,583,447	\$1,208,085
Total Expenditures	\$37,036,211	\$25,086,370
Total Revenue	\$1,583,447	\$1,208,085
Net Expenditures	\$35,452,764	\$23,878,284
Additional Costs		
Study & Annual Maintenance Costs		60,000
Statutory Discount @ 5% (4% early payment/1% non-collection)		1,287,972
Collection Costs @ 2% (Tax Collector)		515,189
Property Appraiser Costs		18,000
Total Additional Costs		\$1,881,161
Total Assessable Costs		\$25,759,445

Table 7 shows the projection of the full cost of the Fire Assessment Program for Fiscal Years 2023-24 through 2027-28 as well as a five-year average assessable budget.

Table 7
Proforma Fire Protection Assessable Cost Calculations (FY 2023-24 through FY 2027-28)

	FY24 Assessable	FY25 Assessable	FY26 Assessable	FY27 Assessable	FY28 Assessable	5-Year Average Assessable
Salaries and Benefits						
College Incentive	69,487	73,378	75,580	77,847	80,182	75,295
Dry Cleaning	4,979	5,129	5,282	5,441	5,604	5,287
FLSA	129,025	136,250	140,337	144,548	148,884	139,809
Hazmat Incentive Pay	87,698	92,609	95,387	98,249	101,196	95,028
Longevity	2,371	2,504	2,579	2,657	2,737	2,570
Overtime	2,148,493	2,268,809	2,336,873	2,406,979	2,479,189	2,328,069
Permanent Full Time	10,651,089	11,247,550	11,584,976	11,932,525	12,290,501	11,541,328
Benefits	2,789,493	2,945,705	3,034,076	3,125,098	3,218,851	3,022,645
Special Assignment	110,049	116,211	119,698	123,288	126,987	119,247
Temporary Part Time	2,870	3,030	3,121	3,215	3,311	3,109
Technical Rescue Supplement (Fire)	19,101	20,170	20,775	21,399	22,041	20,697
Uniform Allowance	585	603	621	639	658	621
Expert Witness	0	0	0	0	0	0
Total Salaries and Benefits	\$16,015,239	\$16,911,948	\$17,419,306	\$17,941,886	\$18,480,142	\$17,353,704
Operations and Maintenance						
Assessments	7,891	8,049	8,210	8,374	8,542	8,213
Computer Software & Supplies	32,278	32,924	33,583	34,254	34,939	33,596
Equipment - Non-Capital	127,072	129,613	132,206	134,850	137,547	132,258
Equipment - Maintenance	46,669	47,602	48,554	49,525	50,516	48,573
Building and Ground Maintenance	60,978	62,198	63,442	64,711	66,005	63,467
Gasoline Expense	83,469	85,138	86,841	88,578	90,350	86,875
Materials and Supplies	137,432	140,181	142,985	145,844	148,761	143,041
Recruitment Expenses	1,919	1,957	1,997	2,036	2,077	1,997
Uniform Purchases	185,781	189,496	193,286	197,152	201,095	193,362
Utilities Expense	180,380	183,988	187,667	191,421	195,249	187,741
Total Operations and Maintenance	\$863,870	\$881,147	\$898,770	\$916,746	\$935,081	\$899,123
Nondiscretionary Operations and Maintenance						
Fixed Costs - Fleet Services	1,085,979	1,107,699	1,129,852	1,152,450	1,175,499	1,130,296
Variable Costs - Fleet Services	125,573	128,085	130,646	133,259	135,924	130,697
Total Nondiscretionary Operations and Maintenance	\$1,211,552	\$1,235,783	\$1,260,499	\$1,285,709	\$1,311,423	\$1,260,993
Administrative and General						
Awards	11,389	11,616	11,849	12,086	12,327	11,853
Books and Films	2,385	2,432	2,481	2,531	2,581	2,482
Contractual Services	26,188	26,711	27,246	27,791	28,346	27,256
Dues, Memberships and Publications	7,262	7,407	7,555	7,706	7,860	7,558
Equipment Rental	6,115	6,237	6,362	6,489	6,619	6,364
Lease Expense	14,068	14,349	14,636	14,929	15,227	14,642
Office Supplies	8,730	8,905	9,083	9,265	9,450	9,087
Postage Expense	596	608	620	633	645	620
Printing and Binding	1,120	1,142	1,165	1,188	1,212	1,165

	FY24	FY25	FY26	FY27	FY28	5-Year Average
	Assessable	Assessable	Assessable	Assessable	Assessable	Assessable
Professional Services	63,629	64,902	66,200	67,524	68,874	66,226
Telephone Expenses	67,355	68,702	70,076	71,477	72,907	70,103
Travel - Local	3,975	4,055	4,136	4,218	4,303	4,137
Travel - Training and Conferences	101,413	103,441	105,510	107,620	109,773	105,552
Total Administrative and General	\$314,223	\$320,508	\$326,918	\$333,456	\$340,125	\$327,046
Capital Outlay and Service Enhancements						
SAFER Grant Salaries	0	0	0	581,088	598,520	235,922
Pension Obligation Bond	1,659,741	1,757,477	1,858,310	1,964,906	2,076,054	1,863,298
GFR Administration Building	5,021,744	0	0	0	0	1,004,349
Station #9/SW Public Safety Services Center	0	7,173,920	0	0	0	1,434,784
GFR Station #3/Eastside Fire Station	0	0	7,173,920	\$0	0	1,434,784
GFR Station #10	0	0	0	7,173,920	0	1,434,784
Total Capital Outlay and Service Enhancements	\$6,681,485	\$8,931,397	\$9,032,230	\$9,719,913	\$2,674,574	\$7,407,920
Total Expenditures	\$25,086,370	\$28,280,783	\$28,937,724	\$30,197,709	\$23,741,345	\$27,248,786
Revenues						
Fire Inspection Fees	78,099	78,099	78,099	78,099	78,099	78,099
Gfr-Billable Overtime	71,954	71,954	71,954	71,954	71,954	71,954
False Alarm Penalties	91,801	91,801	91,801	91,801	91,801	91,801
Airport Fire Station	419,123	419,123	419,123	419,123	419,123	419,123
Hazmat Gross Receipts Tax	84,000	84,000	84,000	84,000	84,000	84,000
Misc. Permits	122	122	122	122	122	122
Automatic Aid Agreement	461,767	461,767	461,767	461,767	461,767	461,767
HazMat Costs	1,219	1,219	1,219	1,219	1,219	1,219
Total Revenues	\$1,208,085	\$1,208,085	\$1,208,085	\$1,208,085	\$1,208,085	\$1,208,085
Total Expenditures	\$25,086,370	\$28,280,783	\$28,937,724	\$30,197,709	\$23,741,345	\$27,248,786
Total Revenue	\$1,208,085	\$1,208,085	\$1,208,085	\$1,208,085	\$1,208,085	\$1,208,085
Net Expenditures	\$23,878,284	\$27,072,698	\$27,729,638	\$28,989,624	\$22,533,260	\$26,040,701
Additional Costs						
Study & Annual Maintenance Costs	60,000	15,000	15,000	15,000	15,000	24,000
Statutorv Discount @ 5% (4% early	1,287,972	1,457,296	1,492,615	1,560,356	1,213,240	1,402,296
Collection Costs @ 2% (Tax Collector)	515,189	582,918	597,046	624,142	485,296	560,918
Property Appraiser Costs	18,000	18,000	18,000	18,000	18,000	18,000
Total Additional Costs	\$1,881,161	\$2,073,214	\$2,122,661	\$2,217,499	\$1,731,536	\$2,005,214
Total Assessable Costs	\$25,759,445	\$29,145,911	\$29,852,299	\$31,207,122	\$24,264,796	\$28,045,915

Determination of Fire Service Demand

INCIDENT DATA

Anser obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses for Fiscal Year 2021-22.

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

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the FFIRS, “type of situation found,” identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the “type of situation found” as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the FFIRS, “fixed property use,” identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Alachua County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the “fixed property use” as recorded on the fire rescue incident reports.

Anser analyzed the Fiscal Year 2021-22 (September 1, 2021 to August 31, 2022) fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. It was determined that there were no aberrations in the one-year of call data; therefore, using the one-year of call data provided a sufficient sample set for the analysis. City fire rescue incident data for Fiscal Year 2021-22 represents 21,810 fire rescue incidents.

Of the 21,810 fire rescue incidents, there were 17,693 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 17,693 EMS type incidents were not included in the analysis.

There are certain fire rescue 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 4,117 remaining fire type incidents, 2,933 were calls to specific property uses. The remaining 1,184 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 1,184 incidents. Additionally, the level of services required to meet anticipated demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 80 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 2,853 fire type incidents corresponding to specific properties were assigned to the following property use categories: single family residential, multi-family residential, commercial, industrial/warehouse, and institutional. Incidents to government properties, religious buildings, and institutional properties were aggregated into an “institutional” category and

incidents to hotels or motels were aggregated into the “commercial” category. Table 8 outlines the property use category assignment of fire type incidents based on the analysis conducted.

**Table 8
Fire Calls by Category (Fiscal Year 2021-22)**

Category	Number of Incidents	Percentage of Calls
Single Family Residential ⁴	901	31.58%
Multi-Family Residential	625	21.91%
Commercial	570	19.98%
Industrial/Warehouse	167	5.85%
Institutional	590	20.68%
Total	2,853	100%

Source: City of Gainesville Fire Rescue Department (2023).

Apportioning the Fire Services Assessed Cost among Property Use Categories based upon historical demand for fire services to each Property Use Category is a fair and reasonable method of Cost Apportionment because it reflects the frequency of fire related incidents within each Property Category. Higher frequency of incidents is indicative of greater usage of fire department system capacity and justifies a higher degree of resource availability and preparation in accordance with the City’s practices and standards.

Properties were segregated into Property Use Categories. Apportioning the Fire Services Assessed Cost among categories of improved property is a fair and reasonable method of Cost Apportionment because it reflects the classification of occupancy and hazard of contents. Combined, these characteristics inform the risk to the Building and appropriate preparation and response.

PROPERTY DATA

Anser obtained information from the ad valorem tax roll from the Alachua 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 Alachua County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building’s assigned use on a parcel of property. Anser conducted an analysis regarding building improvement types based on the assignment of use by the Alachua County Property Appraiser or verification obtained through field research. A list of building improvement codes used by the Alachua County Property Appraiser and assigned category is provided as Appendix C.

Further analysis was conducted of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is provided as Appendix D.

For parcels assigned to the Residential Property Use Categories, Anser utilized the amount of square footage of residential structures as determined from the building files on the ad valorem tax roll or through the use of field research.

⁴ Single Family Residential rate category includes one and two family dwellings.

For parcels within the Non-Residential Property Use Categories, Anser 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.

Computation of Fire Service Assessments

ASSESSMENT CLASSIFICATIONS

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

The City fire service assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by Anser are designed to forecast preliminary assessment rates within each property use category for the five-year average assessable budget for Fiscal Year 2023-24 through Fiscal Year 2027-28.

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire services, facilities, and programs provided by the City 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 service 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 enhances and strengthens 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 services 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 rescue incident data.

COST APPORTIONMENT

The five-year average (Fiscal Years 2023-24 through Fiscal Year 2027-28) assessable cost calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for the Fiscal Year 2021-22. This apportionment is illustrated in Table 9.

**Table 9
Cost Apportionment (Five-Year Average FY 2023-24 thru FY 2027-28)**

Category	Number of Incidents	Percentage of Calls	Percentage of Assessable Costs
Single Family Residential	901	31.58%	\$8,857,122
Multi-Family Residential	625	21.91%	\$6,143,953
Commercial	570	19.98%	\$5,603,285
Industrial/Warehouse	167	5.85%	\$1,641,664
Institutional	590	20.68%	\$5,799,891
Total	2,853	100%	\$28,045,915

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 10.

**Table 10
Parcel Apportionment within Property Use Categories**

Categories	Parcel Apportionment
Residential	
Single Family	Square Footage
Multi-Family	
Non-Residential	
Commercial	Square Footage
Industrial/Warehouse	
Institutional	

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

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Single Family and Multi-Family Residential Property Use Categories is fair and reasonable.

- The assessment of Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the resource requirements and response for fire service may be determined and measured by the square footage of structures and improvements within benefited parcels.
- The parcel apportionment methodology for residential (single-family and multi-family) property buildings based on the square footage attributable to each building is fair and reasonable for parcel apportionment because the demand for fire protection service is determined and measured by the actual square footage of structures and improvements located on benefited parcels.
- The greater the building area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available. Therefore, it is fair and reasonable to use the total building square footage on a parcel to calculate that parcel's demand for fire services.

- In accordance with available data and field surveying, it was determined that the average single-wide 12' x 60' mobile home located in a mobile home park in the City has a building area of 720 square feet. Given that the building area for mobile homes within the City may not be available and that the cost of measuring or verifying the building area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, if actual building area is not available, it is fair and reasonable to assign each mobile home located in a mobile home park an assumed building area of 720 square feet.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentages of assessable costs attributable to single family residential properties were calculated. The amount of the assessable costs allocable to single family residential property was divided by the amount of square footage in the Single Family Residential Category to compute the fire services assessment to be imposed against each single family residential parcel. For each Single-Family residential parcel, the actual amount of square footage located on the parcel will be multiplied by the Single-Family residential square foot rate to compute the Single-Family residential fire protection assessment amount for the parcel.

With respect to multi-family residential properties, the percentages of assessable costs attributable to the Multi-Family residential properties were calculated based upon the historical demand for fire protection services. The amount of the assessable costs allocable to the Multi-Family residential category was divided by the amount of square footage in the Multi-Family residential category to compute the Fire Assessment to be imposed against each Multi-Family residential parcel. For each Multi-Family residential parcel, the actual amount of square footage located on the parcel will be multiplied by the Multi-Family residential square foot rate to compute the Multi-Family residential fire protection assessment amount for the parcel.

Table 11 illustrates the assignment of square footage under this apportionment methodology to the Residential Property Use Category.

Table 11
Parcel Apportionment Residential Property Use Category

Residential Property Use Categories	Number of Square Feet
Single Family Residential ⁵	52,150,277
Multi-Family Residential	36,535,463

Source: Alachua Co. Property Appraiser, (2023).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, and institutional property uses.

The capacity to handle fires and other emergencies in the Non-Residential Property Use Category is governed by the current pumping capacity, which is defined as the combined amount of water that all apparatus in the Fire Rescue Department can pump to a first alarm non-residential fire. As shown in Table 4, the pumping capacity of the City's Fire Rescue Department is 14,200 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire

⁵ As noted in Appendix C, Single Family Residential includes duplexes.

Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square footage.⁶

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

- The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the resource requirements and response for fire service may be determined and measured by the square footage of structures and improvements within benefited parcels.
- 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.
- The greater the building area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available. Therefore, it is fair and reasonable to use the total building square footage on a parcel to calculate a tax parcel's demand for fire services.
- In accordance with section 166.223, Florida Statutes, which mandates that the City treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the City, like the fire services assessment, it is fair and reasonable to treat each RV space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. This square footage was then aggregated by parcel.
- In accordance with section 166.223, Florida Statutes, mobile homes within a recreational vehicle park property are treated as commercial property. In accordance with past practice, when the actual building area of a mobile home in a recreational vehicle park property is not available, the City has assigned a building area of 720 square feet, which is the size of a 12' x 60' mobile home.⁷ Given that the building area for mobile homes in an RV Park within the City may not be available and that the cost of measuring or verifying the building area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, if actual building area is not available, it is fair and reasonable to assign each mobile home located in an RV Park an assumed building area of 720 square feet.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Classification 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.

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 an assessment per square foot.

⁶ Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

⁷ The most common sizes of single-wide mobile homes are 12' x 60', 14' x 70' and 16' x 80' based on MobileHomeLife.org. Therefore, when the actual building area of a mobile home in an RV Park is not available, it is fair and reasonable to assign 720 sq. ft. or the smallest of the common size for single-wide mobile homes (12' x 60').

Table 12 illustrates the assignment of unlimited square footage for parcels under this apportionment methodology in the Non-Residential Property Use Categories. This square footage includes the University of Florida property.

Table 12
Parcel Apportionment Non-Residential Property Use Categories

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	25,054,056
Total Industrial/Warehouse	9,843,077
Total Institutional	13,562,088

Source: Alachua Co. Property Appraiser, (2023)

MIXED USE PROPERTY CALCULATION AND CLASSIFICATION

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

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

COMPUTATION OF FIRE SERVICES ASSESSMENT RATES

Applying the parcel apportionment methodology, fire protection assessment rates were computed for each specified property use category based on the assessable costs of providing fire protection services, the number of fire calls apportioned to specific property categories, and the number of billing units (or square footage) within the specified property categories.

Table 13 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2023-24 based on the five-year average assessable costs.

Table 13
Preliminary Fire Services Assessment Rates
(Five-Year Average FY 2023-24 thru FY 2027-28)
(100% Funding Generates \$28,045,915 Gross Revenues)

Residential Property Use Category	Rate Per Square Foot
Single Family Residential	\$0.1699
Multi-Family Residential	\$0.1682
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.2237
Industrial/Warehouse	\$0.1668
Institutional	\$0.4277

Gross Revenue \$28,045,915; Exemptions \$5,763,287; Net Revenue \$22,282,628

Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 75% percent funding of the total assessable costs for the five-year average for Fiscal Years 2023-24 through 2027-28.

Table 14
Preliminary Fire Services Assessment Rates
(Five-Year Average FY 2023-24 thru FY 2027-28)
(75% Funding Generates \$21,034,436 Gross Revenues)

Residential Property Use Category	Rate Per Square Foot
Single Family Residential	\$0.1274
Multi-Family Residential	\$0.1262
Non-Residential Property Use Categories	
Commercial	\$0.1678
Industrial/Warehouse	\$0.1251
Institutional	\$0.3208

Gross Revenue \$21,034,436; Exemptions \$4,322,857; Net Revenue \$16,711,579

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 51.68% percent funding of the total assessable costs for the five-year average for Fiscal Years 2023-24 through 2027-28.

Table 15
Preliminary Fire Services Assessment Rates
(Five-Year Average FY 2023-24 thru FY 2027-28)
(51.68% Funding Generates \$14,494,129 Gross Revenues)

Residential Property Use Category	Rate Per Square Foot
Single Family Residential	\$0.0878
Multi-Family Residential	\$0.0870
Non-Residential Property Use Categories	
Commercial	\$0.1156
Industrial/Warehouse	\$0.0862
Institutional	\$0.2211

Gross Revenue \$14,494,129; Exemptions \$2,979,174; Net Revenue \$11,514,955

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire services 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 City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from

a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire services 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 services assessment to be imposed upon any other non-exempt parcels.

The law provides that special assessments cannot be imposed on government properties unless specifically authorized by the State. See *Blake v. City of Tampa*, 156 So. 97 (Fla. 1934). Depending on the type of government, different statutory provisions and case law decisions may prevent collection of special assessments. Additionally, forced sale of government property is not available as an enforcement mechanism.

In 2015 pursuant to Resolution No. 150196, the City made a policy decision to pay the special assessment on behalf of certain properties owned by charitable and religious organizations. The City funds the proportional assessed costs allocated to such properties from other legally available sources because the financial burden of paying on behalf of such organizations cannot be apportioned to remaining non-exempt parcels. The City also provides a hardship assistance payment to homesteaded residential property owners who apply for and meet the City's eligibility requirements.

In the current methodology, the City identified the aggregate financial impact of lost revenue due to inability to assess government parcels, the decision pay for charitable and religious properties, and the hardship assistance program. Table 16 summarizes the estimated impact for Fiscal Years 2023-24 of these 3 categories, based on 100 percent of the assessable costs. The revenue lost from these categories must be paid by legally available general funds.

Table 16
Estimated Impact of Exemptions (100% Funding)

Financial Classification	Amount
Estimated Assessable Costs	\$28,045,915
Estimated Impact of Governmental Tax-Exempt Property	\$4,552,327
Estimated Impact of Religious and Charitable Assistance Program	\$1,187,661
Estimated Impact of for Hardship Assistance Program	\$23,299
Estimated Net Revenue	\$22,282,628

Other Considerations

- 1: Apportionment Methodology**
The apportionment methodology is based on the level of services and resources currently being provided by the City. Any changes in the level of services or resources within the City could affect the apportionment methodology and should be analyzed prior to imposition of future fire assessments.
- 2: Administrative Factor Calculation**
The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.
- 3: 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.
- 4: Verification of Real Property Assessment Roll Data.**
Data utilized to assign property use categories and the number of billing units (or square footage) per category is based upon information maintained on the real property assessment roll maintained by the Alachua County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of all property within each County and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus on property use, size of improvements and other characteristics. A majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. However, further verification of the data for some parcels of property was conducted.

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	No
118	Trash or rubbish fire, contained	No
120	Fire in mobile property used as a fixed structure, other	No
121	Fire in mobile home used as a fixed residence	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
135	Aircraft fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
153	Construction or demolition landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
210	Overpressure rupture from steam, other	No
220	Overpressure rupture from air or gas, other	No
222	Overpressure rupture of boiler from air or gas	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
350	Extrication, rescue, other	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
372	Trapped by power lines	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
410	Flammable gas or liquid condition, other	No

Situation Found	Description	EMS Type Call
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
421	Chemical hazard (no spill or leak)	No
422	Chemical spill or leak	No
423	Refrigeration leak	No
424	Carbon monoxide incident	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Light ballast breakdown	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Police Assist	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
463	Vehicle accident, general cleanup	No
471	Explosive, bomb removal (for bomb scare, use 721)	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	No
555	Defective elevator	No
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	No
632	Prescribed fire	No
641	Vicinity alarm (incident in other location)	No
650	Steam, other gas mistaken for smoke, other	No

Situation Found	Description	EMS Type Call
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
732	Extinguishing system activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
742	Extinguishing system activation	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
800	Severe weather or natural disaster, other	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
900	Special type of incident, other, Dumpster fire	No
911	Citizen complaint	No

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use Code	Description	Category
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
163	TAVERN	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	SINGLE FAMILY RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	SINGLE FAMILY RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	MULTI-FAMILY RESIDENTIAL

Fixed Property Use Code	Description	Category
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	AGRICULTURAL
669	FOREST, TIMBERLAND	AGRICULTURAL
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT
937	BEACH	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC

Fixed Property Use Code	Description	Category
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

ALACHUA COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS

Building Use	Category
0000 - NOT USED	No Charge
0010 - NOT USED	No Charge
0094 - NOT USED	No Charge
0099 - NOT USED	No Charge
0100 - SINGLE FAMILY	Single Family
0109 - SFR NON SOH	Single Family
0200 - SFR - MFG	Single Family
0209 - SFR - MFG	Single Family
0300 - SFR - ZERO LOT	Single Family
0309 - SFR - ZERO LOT	Single Family
0400 - CONDO	Multi-Family
0500 - NO VALUE	No Charge
0600 - RENTAL UNIT	Single Family
0609 - RENTAL UNIT	Single Family
0700 - MH PRE 1977	Single Family
0709 - MH PRE 1977	Single Family
0800 - MH POST 1977	Single Family
0809 - MH POST 1977	Single Family
0900 - EXC RESIDENTIAL	Single Family
0909 - EXC RESIDENTIAL	Single Family
1000 - CONDO LOW RISE	Multi-Family
1009 - CONDO LOW RISE	Multi-Family
1100 - CONDO/APT	Multi-Family
1109 - CONDO/APT	Multi-Family
1110 - NOT USED	No Charge
1200 - CONDO TOWNHOUSE	Multi-Family
1209 - CONDO TOWNHOUSE	Multi-Family
1300 - CONDOMINIUM	Multi-Family
1309 - CONDOMINIUM	Multi-Family
1400 - COOP LOW RISE	Multi-Family
1409 - COOP LOW RISE	Multi-Family
1500 - COOP HIGH RISE	Multi-Family
1600 - COOP TOWN HOUSE	Multi-Family
1700 - DORMITORY	Institutional
1800 - INTERV LO RISE	Multi-Family
1900 - INTERV HI RISE	Multi-Family
2000 - INTERV TOWNHOUS	Multi-Family
2100 - NOT USED	No Charge
2200 - MFR LOW RISE	Multi-Family
2209 - MFR LOW RISE	Multi-Family
2300 - MFR HI RISE	Multi-Family
2309 - MFR HI RISE	Multi-Family

Building Use	Category
2400 - MFR TOWNHOUSE	Multi-Family
2409 - MFR TOWNHOUSE	Multi-Family
2500 - MFR ROW	Multi-Family
2509 - MFR ROW	Multi-Family
2600 - APARTMENT	Multi-Family
2609 - APARTMENT	Multi-Family
2700 - DUPLEX	Single Family
2709 - DUPLEX	Single Family
2800 - TRI/QUADRAPLEX	Multi-Family
2809 - TRI/QUADRAPLEX	Multi-Family
2900 - EXCEP DWELLING	Single Family
2909 - EXCEP DWELLING	Single Family
3000 - NOT USED	No Charge
3100 - NOT USED	No Charge
3200 - NOT USED	No Charge
3300 - NOT USED	No Charge
3400 - NOT USED	No Charge
3500 - STORE RETAIL	Commercial
3600 - STORE DISCOUNT	Commercial
3700 - STORE DEPT	Commercial
3800 - SH CTR NBRHD	Commercial
3900 - SH CTR COMMITY	Commercial
4000 - SH CTR REGIONAL	Commercial
4100 - SH CTR SUPREGNL	Commercial
4200 - SUPERMARKET	Commercial
4300 - SUPMKT NBRHD/CV	Commercial
4400 - HTL/MTL FULL SER	Commercial
4500 - MOTEL/COURT	Commercial
4600 - MOTEL LOW RISE	Commercial
4700 - MOTEL HI RISE	Commercial
4800 - NOT USED	No Charge
4900 - OFFICE LOW RISE	Commercial
5000 - OFFICE HI RISE	Commercial
5100 - OFFICE CONDO	Commercial
5152 - MEDICAL CONDO	Commercial
5200 - MEDICAL OFFICE	Commercial
5300 - HOSPITAL	Institutional
5400 - NURS/CONV HOME	Institutional
5500 - NIGHTCLUB/BAR	Commercial
5600 - RESTAURANT	Commercial
5700 - REST FAST FOOD	Commercial
5800 - BOWLING ALLEY	Commercial

Building Use	Category
5900 - ARENA	Commercial
6000 - AUDITORIUM	Commercial
6100 - THEATER	Commercial
6200 - BANK	Commercial
6300 - FINANCIAL	Commercial
6400 - SERV STATION	Commercial
6500 - PARKING GARAGE	Commercial
6600 - VEH SLS/REPAIR	Commercial
6700 - SERVICE SHOP	Commercial
6800 - MORTUARY	Institutional
6900 - CLUBHOUSE	Institutional
7000 - COLD STRG/PCKG	Industrial/Warehouse
7100 - TRANSPOR TERMNL	Industrial/Warehouse
7200 - DAYCARE	Commercial
7300 - GYMNASIUM	Institutional
7400 - FIRE STA-STAFFED	Institutional
7500 - FIRE STA-VOL	Institutional
7600 - ASSISTED LIVING	Institutional
7700 - EXCEP OFFICE	Commercial
7800 - EXCEP STORE	Commercial
7900 - EXCEP COMMERC	Commercial
8000 - MFG LIGHT	Industrial/Warehouse
8010 - LABORATORY	Industrial/Warehouse
8100 - MFG HEAVY	Industrial/Warehouse
8200 - WRHSE DISTRIB.	Industrial/Warehouse
8250 - WRHSE DISTRIB MEGA	Industrial/Warehouse
8300 - WRHSE MINI	Industrial/Warehouse
8400 - WRHSE STORAGE	Industrial/Warehouse
8401 - FLEX SPACE	Industrial/Warehouse
8500 - AIRCRAFT HANGAR	No Charge
8600 - BARNS	No Charge
8700 - PREFAB METAL	No Charge
8800 - SHED	No Charge
8900 - EXCEP INDUST	Industrial/Warehouse
9000 - SCHOOL	Institutional
9100 - CHURCH	Institutional
9200 - EDU/RELIG MISC	Institutional
9300 - GOVMENTAL BLDG	Institutional
9301 - POST OFFICE	Institutional
9400 - LIBRARY	Institutional
9500 - CONVENTION CTR	Commercial
9600 - NOT USED	No Charge

Building Use	Category
9700 - NOT USED	No Charge
9800 - NOT USED	No Charge
9900 - NOT USED	No Charge
EDUF - EDUCATIONAL - UNIV OF FL	Institutional
FUEL - FUEL STORAGE TANKS	Industrial/Warehouse
LAW - LAW ENFORCEMENT	Institutional
MHPK - MOBILE HOME PARK UNITS	Single Family
NSOH - NSOH MISC	No Charge
OVMF - MF BLDG - ONLY FOR STUDY	Multi-Family
RVSP - RV SPACES IN MH PARKS	Commercial
UTIL - UTILITY	Industrial/Warehouse

Appendix D

DEPARTMENT OF REVENUE PROPERTY USE CODES AND DESCRIPTIONS

Property Use	Descriptions
0000 - VACANT	
0100 - SINGLE-FAMILY	
0101 - SINGLE FAMILY	
0200 - MOBILE HOME	
0300 - MULTI-FAMILY	
0400 - CONDOMINIUM	
0500 - COOPERATIVE	
0600 - RETIREMENT	
0700 - MISC. RESIDENCE	
0800 - MULTI-FAM <10 UNITS	
0900 - COMMON AREA	No Charge
1000 - VACANT COMM	
1001 - VACANT COMM SINKHOLE	
1100 - STORES	
1200 - STORE/OFF/RES	
1300 - DEPT STORE	
1400 - SUPERMARKET	
1500 - SHOP CTR REGIONAL	
1600 - SHOP CTR COMMUNITY	
1601 - SHOP CTR COMMUNITY	
1700 - OFFICE 1 STORY	
1701 - POST OFFICE	
1800 - OFF MULTISTORY	
1900 - PROF OFFICES	
2000 - AIRPORT	
2100 - RESTAURANT	
2200 - REST, DRIVE-IN	
2300 - FINANCIAL	
2400 - INSURANCE	
2500 - SERVICE SHOPS	
2600 - SERV STATIONS	
2700 - AUTO SALES	
2800 - PKG LOT (COMM)	
2900 - WHOLESALER	
3000 - FLORIST	
3100 - DRIVE-IN THEATER	
3200 - THEATER	
3300 - NIGHT CLUBS	
3400 - BOWLING ALLEY	
3500 - TOURIST ATTRACTION	
3600 - CAMPS	
3700 - RACETRACK	

Property Use	Descriptions
3800 - GOLF COURSE	
3900 - MOTEL	
4000 - VACANT INDUSTRIAL	
4100 - LIGHT MFG	
4200 - HEAVY MFG	
4300 - LUMBER YARD/MILL	
4400 - PACKING	
4500 - BOTTLER	
4600 - FOOD PROCESSING	
4700 - MIN PROCESSING	
4800 - WAREH/DIST TERM	
4801 - FLEX SPACE	
4803 - Mini Storage	
4900 - OPEN STORAGE	
5000 - IMPROVED AGRI	
5100 - CROPSOIL CLASS1	
5200 - CROPSOIL CLASS2	
5300 - CROPSOIL CLASS3	
5400 - TMBR SI 90+	
5500 - TMBR SI 80-89	
5600 - TMBR SI 70-79	
5700 - TMBR SI 60-69	
5800 - TMBR SI 50-59	
5900 - TMBR NOT CLSSFD	
6000 - GRZGSOIL CLASS1	
6100 - GRZGSOIL CLASS2	
6200 - GRZGSOIL CLASS3	
6300 - GRZGSOIL CLASS4	
6400 - GRZGSOIL CLASS5	
6500 - GRZGSOIL CLASS6	
6600 - ORCHARD GROVES	
6700 - POUL/BEES/FISH	
6800 - DAIRIES/FEEDLTS	
6900 - ORN/MISC AGRI	
7000 - VACANT INSTITUTIONAL	
7100 - CHURCHES	
7200 - PRV SCHL/COLL	
7300 - PRV HOSPITAL	
7400 - NURSING HOME	
7500 - ORPHNG/NON-PROF	
7600 - MORT/CEMETERY	
7700 - CLB/LDG/UN HALL	

Property Use	Descriptions
7800 - SANI/ REST HOME	
7900 - CULTURAL	
8000 - WATER MGT DIST	
8010 - County Vacant/Xfeatures	
8011 - County-Sch Brd Vacant/Xf	
8020 - State(Not TIITF)Vac/Xf	
8030 - State (TIITF) Vacant/Xf	
8040 - Federal Vacant/Xfeatures	
8050 - Municipal Vacant/Xfeature	
8090 - Other Public Vac/Xfeature	
8100 - MILITARY	
8200 - FOREST/PK/REC	
8240 - CONSERVATION EASEMENT	
8300 - PUB CTY SCHOOL	
8400 - COLLEGE	
8500 - HOSPITAL	
8600 - CTY INC NONMUNI	
8700 - STATE	
8701 - State Of Fla - TIITF	
8710 - Water Management Dist	
8800 - FEDERAL	
8900 - MUNICIPAL	
9000 - LEASEHOLD INT	
9100 - UTILITY	
9110 - Railroad Owned-Local Assd	No Charge
9200 - MING/PET/GASLND	No Charge
9300 - SUBSURF RIGHTS	No Charge
9400 - RIGHT-OF-WAY	No Charge
9500 - RIVERS/LAKES	No Charge
9600 - SEWG/WASTE LAND	No Charge
9601 - Commercial Ret. Pond	No Charge
9700 - OUTDR REC/PK LD	
9800 - CENTRALLY ASSD	No Charge
9900 - ACRG NOT ZND AG	
9999 - EXEMPT	No Charge