

# Midway Fire District

## Fire Rescue Assessment Report

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# Introduction

Government Services Group, Inc. (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 Midway Fire District (District) has entered into a professional services agreement with GSG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the incorporated areas of the District (Fire Assessment Project).

The objective of the Fire Assessment Project was to develop and implement an annual assessment program to fund the District's provision of fire services (Fire Assessment). The annual assessment will be collected by using the property tax bill beginning in November 2008. 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 District for Fiscal Year 2008-09. However, the District 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. Currently, fire services provided within the District are funded by ad valorem taxes and other revenues.

## OBJECTIVES

The District retained GSG to develop an 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 2008-09, the fire assessment will be collected annually by 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 2008-09 assessment program, as well as the subsequent years' programs.

Accordingly, the challenge for the District 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 District, 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 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 District, Santa Rosa County, and from the State Fire Marshal’s database to develop a fire assessment program that focuses upon the proposed Fiscal Year 2007-08 through Fiscal Year 2011-12 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the District.
- Review such final cost determination with the District 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 District 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 2008-09 based on the proposed Fiscal Year 2007-08 through Fiscal Year 2011-12 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 District 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 District to the State Fire Marshal’s office.

## **SERVICE DELIVERY DESCRIPTION**

The Midway Fire District’s Fire Rescue facilities inventory is comprised of two fire rescue stations. Table 1 identifies the Fire Rescue buildings/facilities inventory, as well as the corresponding physical location address for the facility. The District has purchased land for the future construction of a third fire rescue station. The District plans to build a new 6,000 square foot station in 2010.

**Table 1**  
**Fire Rescue Buildings/Facility Inventory**

<b>Station</b>	<b>Address</b>
	1322 College Parkway
Station 35	Gulf Breeze, FL
	1801 Abercrombie Road
Station 37	Gulf Breeze, FL

Source: Midway Fire District

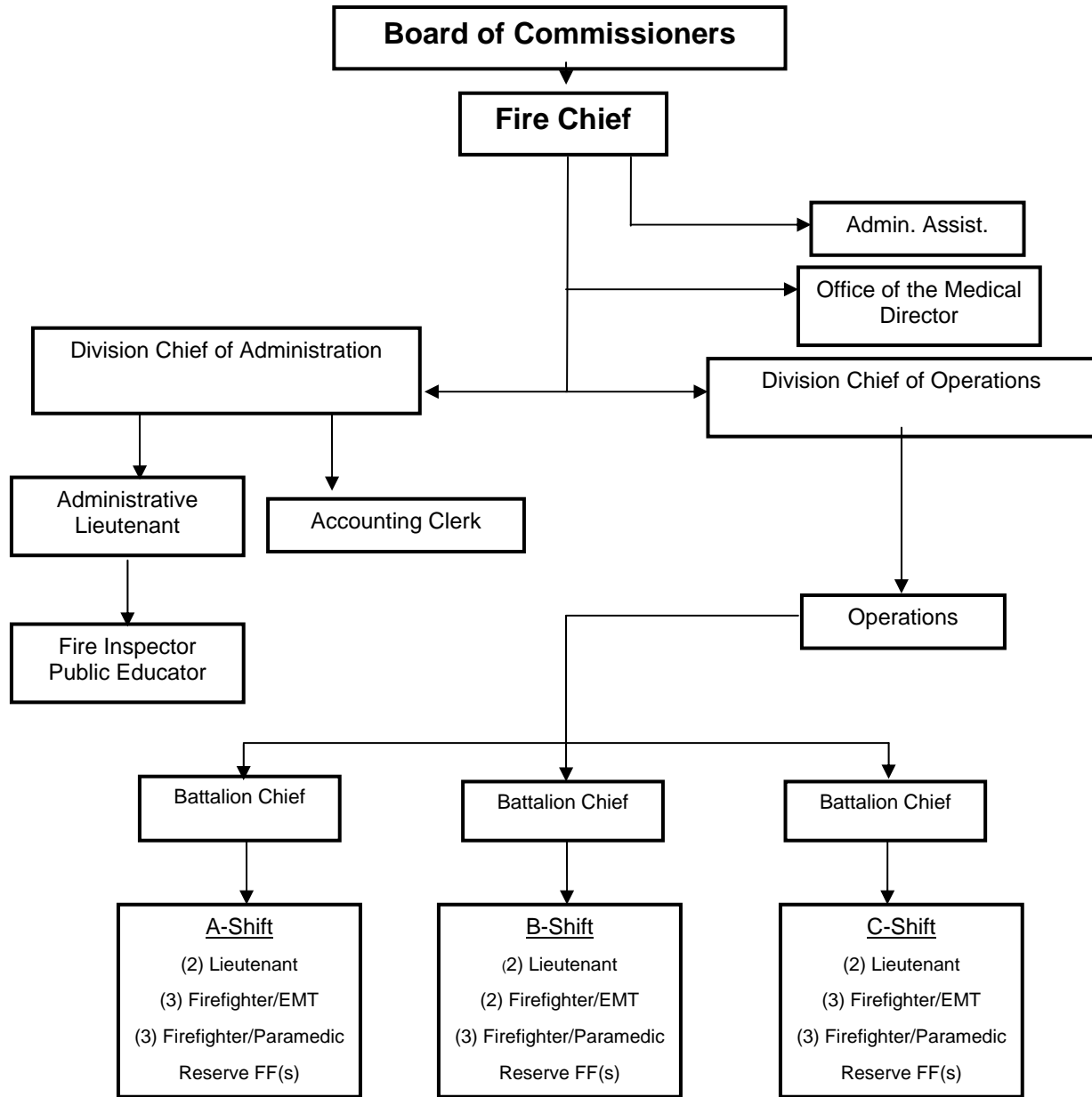
The District provides service to a 26-square mile area. Services include: fire suppression, fire prevention, public education, hazmat technicians, technical rescue (including water rescue, confined space, collapse and high angle rescue), disaster preparedness and emergency management, and Advanced Life Support (ALS) paramedics all available 24 hours a day, 7 days a week.

The District's two stations currently employ 28 full-time certified Firefighters and 10 reserve firefighters. A total of 25 of the District's personnel are assigned to operations and are divided among three shifts, creating a manning of eight firefighters per shift A & C, seven firefighters per shift B. Within the 25 career personnel, nine are cross-trained as firefighter/paramedics the remaining 16 are cross-trained as firefighter/emergency medical technicians.

Tables 2 through 5 outline the Fire Rescue current service operations and service components. Table 2 outlines the District's organizational structure. Table 3 describes the normal 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 4 lists the location and the fire flow/pumping capacity of the Fire Rescue apparatus. This information is used to determine the square footage cap for non-residential properties. Table 5 details the Fire Rescue response protocol.

**Table 2**  
**Midway Fire District Fire Rescue Structure**





**Table 3**  
**Fire Rescue Apparatus Minimum Staffing Requirements**

Apparatus	Normal Staffing
Engine Vehicle	2 Personnel
Tele Squirt Vehicle	Reserve
Aerial Vehicle	4 Personnel
Brush Truck	Assigned from Truck as needed
Squad Vehicle	2 Personnel

Source: Midway Fire District

**Table 4**  
**Fire Rescue Apparatus Fire Flow**

Apparatus	Location	Fire Flow (GPM)
2001 Ferrara Engine Rescue Pumper	Station 35	1,250 GPM
1991 50' Tele Squirt	Station 35	1,000 GPM
2002 Squad / Haz Mat Unit	Station 35	N/A
2005 Expeditions	Station 35	N/A
2006 GMC Pick-up Truck	Station 35	N/A
1998 Jeep	Station 35	N/A
2004 Haz Mat Trailer	Station 35	N/A
2005 100' Rosen Bauer Aerial Truck	Station 37	1,500 GPM
1998 Ferrara Engine Rescue Pumper	Station 37	1,250 GPM
1969 Command Bus	Station 37	N/A
1969 Brush Truck	Station 37	250 GPM

Source: Midway Fire District

The current pumping capacity is defined as the combined amount of water that all Fire Rescue apparatus can pump to a first alarm, non-residential fire. As outlined by Table 4, the pumping capacity is 5,250 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the District currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving 89,200 square feet.<sup>1</sup>

<sup>1</sup> Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

**Table 5**  
**Fire Rescue Minimum Response Protocol**

Call Type	Response
Residential Structure Fire	4 Engines, 1 Truck and Squad
Commercial Structure Fire	4 Engines, 2 Trucks and Squad
Residential Fire Alarm	1 Engine, 1 Truck
Commercial Fire Alarm	2 Engines, 1 Truck and Squad
Aircraft Fire on Ground	1 Ladder, 2 Engines and Squad
Vehicle Explosion or Fire	1 Engine and Squad or Ladder
Small Non-dwelling Fire	1 Engine, 1 Ladder and Squad
Marine Fire at Dock	4 Engines, 1 Truck and Squad
Marine Fire Dry Dock	1 Engine, 1 Truck and Squad
Wild land Fire	1 Engine and Squad or Truck, Brush Truck
Small Outside Grass Fire	1 Engine or 1 Truck, Brush Truck
Person on Fire	1 Engine and Squad, 1 Truck
Outside Fire with Hazardous Materials	4 Engines, 1 Truck and Squad
Smoke Investigation	1 Engine or 1 Truck

Source: Midway Fire District

## 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, GSG 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 2007-08 through Fiscal Year 2011-12 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 between fire and EMS, direct allocations were made. For example, all costs associated with “Turnout Gear” were allocated entirely to fire. All costs associated with “Medical Supplies” were allocated entirely to EMS.

## ADMINISTRATIVE FACTOR

The Administrative Factor was derived by creating a ratio between non-EMS or fire personnel and total combat personnel. On average, under normal staffing, the District has twelve non-EMS personnel and three EMS personnel, for a total of fifteen combat personnel. This normal staffing yields a 66.67% percent non-EMS Administrative Factor.

The Administrative Factor was then adjusted to account for expenses directly related to fire prevention and used to create the Adjusted Administrative Factor. The costs associated with providing fire prevention duties are integrated with all fire service delivery costs. The Adjusted Administrative Factor assigns costs attributable to fire prevention using a direct allocation. The process to calculate the Adjusted Administrative Factor is described below.

First, the fire prevention salaries were determined and subtracted from total salaries. The Administrative factor was applied to the remaining personnel expenses. The resulting amount of the personnel expenses attributed to fire services was added to the amount of personnel expenses attributable to fire prevention. The resulting combined amount of expenses attributable to fire services was divided by the total personnel expenses to determine the Adjusted Administrative Factor.

The District's Adjusted Administrative Factor is 68.8 percent. 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, the personnel expenditures for salaries and benefits were allocated based on the Administrative Factor. Similarly, the Administrative Factor was applied to the line item expenditures for "Electric Expense," "Uniforms," and "Dispatch Costs" to determine the fire service costs of these line items.

## OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio, which is based on the Fire Rescue Department's operations, was applied to certain budget line items such as "Operating Supplies-Fuel," and "Repairs-Vehicles."

To develop the Operational Factor for the District, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the District over a one-year period (Calendar Year 2006). The District fire rescue incident data was used to determine the demand for fire rescue 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 rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For the 2006 calendar year, the District reported total fire rescue incident 1,934 calls to FFIRS, of which 541 were non-EMS (i.e. fire) calls and 1,393 were EMS calls. This information results in a 28 percent non-EMS Operational Factor.

## ASSESSABLE COST CALCULATIONS

The fire rescue assessable cost calculations for Fiscal Years 2007-08 through 2011-12 are based on the following assumptions for the purpose of this Fire Rescue Assessment Report.

- Unless more accurate information was available, a four percent annual increase was applied across all “Personnel Services,” “Operating Expenses”, and “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. Revenues are comprised of revenues directly received from or for the delivery of fire rescue services, such as fire inspection fees, fire plans review fees, fire impact fees and payment from the Sheriff’s Office for utilities. All revenues were allocated according to their source and/or distribution. In addition, no ad valorem tax revenue was included in the rate calculations.
- The line item “Statutory Discount” under “Miscellaneous Assessment Expenditures” reflects a 95% collection of the Fire Rescue Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- The line item “Assessment Study Reimbursement” under “Miscellaneous Assessment Expenditures” is the reimbursement to the District for the costs of conducting the assessment study. 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 (Tax Collector)” under “Miscellaneous Assessment 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. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2007-08 based on an application of the above factors to the Fiscal Year 2007-08 Budget as provided by the District. The calculation yields an assessable cost of \$2,120,693 for Fiscal Year 2007-08.

**Table 6**  
**Fire Rescue Assessable Cost Calculations (FY 2007-08)**

	FY 07 - 08 Assessable Budget
<b>Expenditures</b>	
Salaries and Benefits	\$813,786
Fire Prevention Salaries and Benefits	\$113,122
Payroll Taxes	\$71,149
Pension Expense, Insurance	\$240,261
Legal and Audit Expenses	\$27,530
Communications Expense	\$19,271
Utilities, Water/Sewer	\$25,809
Insurance-General	\$35,208
Repairs & Maintenance	\$31,633
Other Operating Expenses	\$227,903

<b>FY 07 - 08</b>	
<b>Assessable Budget</b>	
Capital Outlay	\$207,165
Contingency Fund	\$171,280
<b>Total Expenditures</b>	<b>\$1,984,115</b>
<b>Revenues</b>	
Other licenses, fees & permits	(\$3,000)
Public Safety FF Sup Comp	(\$5,840)
Interest Income	(\$19,271)
Fire Impact Fees	(\$32,950)
Utilities SSRSO	(\$9,000)
<b>Total Revenues</b>	<b>(\$70,061)</b>
<b>Additional Costs</b>	
Collection Costs @ 2% (tax collector)	\$47,854
Statutory Discount @ 5% (4% early payment / 1% non-collection)	\$95,703
Study Reimbursement - Phase I	\$20,000
Study Reimbursement - Phase 2	\$25,300
Notice Costs (13,057 parcels)	\$16,582
Referendum Costs	\$1,200
<b>Total Additional Costs</b>	<b>\$206,639</b>
<b>Total Assessable Funding Requirement</b>	<b>\$2,120,693</b>

Table 7 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2008-09 through Fiscal Year 2011-12.

**Table 7**  
**Fire Rescue Assessable Cost Calculations Proforma (FY 2008-09 thru FY2011-12)**

	<b>FY 08 - 09</b>	<b>FY 09 - 10</b>	<b>FY 10 - 11</b>	<b>FY 11 - 12</b>
	<b>Assessable</b>	<b>Assessable</b>	<b>Assessable</b>	<b>Assessable</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Personnel Expenses	<b>\$1,334,650</b>	<b>\$1,388,036</b>	<b>\$2,052,648</b>	<b>\$2,134,754</b>
Operating Expenses	<b>\$382,047</b>	<b>\$412,299</b>	<b>\$459,630</b>	<b>\$446,815</b>
Capital & Other Expenses	<b>\$465,356</b>	<b>\$723,586</b>	<b>\$767,344</b>	<b>\$830,110</b>
<b>Total Expenditures</b>	<b>\$2,182,053</b>	<b>\$2,523,921</b>	<b>\$3,279,622</b>	<b>\$3,411,679</b>
Revenue	<b>(\$72,863)</b>	<b>(\$75,778)</b>	<b>(\$78,809)</b>	<b>(\$81,961)</b>
<b>Total Revenue</b>	<b>(\$72,863)</b>	<b>(\$75,778)</b>	<b>(\$78,809)</b>	<b>(\$81,961)</b>
Collection Costs (Tax Collector)	<b>\$52,730</b>	<b>\$61,204</b>	<b>\$80,021</b>	<b>\$83,243</b>
Statutory Discount @ 5%	<b>\$105,460</b>	<b>\$122,409</b>	<b>\$160,042</b>	<b>\$166,487</b>
Miscellaneous Costs	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Miscellaneous Expenditures</b>	<b>\$158,190</b>	<b>\$183,613</b>	<b>\$240,063</b>	<b>\$249,730</b>
<b>Total Assessable Funding Requirement</b>	<b>\$2,267,380</b>	<b>\$2,631,756</b>	<b>\$3,440,876</b>	<b>\$3,579,448</b>

## INCIDENT DATA

GSG obtained information from the District in an electronic format, identifying the number and type of fire rescue incident responses by District fire rescue vehicles for the 2006 calendar year.

The District 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 Santa Rosa 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.

GSG analyzed the 2006 calendar year’s fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. District fire rescue incident data for the 2006 calendar year represents 1,934 fire rescue incidents.

Of the 1,934 fire rescue incidents, there were 1,393 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 1,393 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 541 remaining fire type incidents, 378 were calls to specific property uses. The remaining 163 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 163 incidents.

Because of the urbanized character of the District, 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 43 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 335 fire type incidents corresponding to specific properties were initially assigned to the following property use categories: residential, commercial, industrial/warehouse, and institutional.

Once the initial assignment of the remaining 335 fire type incidents was analyzed, incidents to similar types of property categories were aggregated where deemed appropriate. Incidents to government properties, religious buildings, institutional parcels, and educational properties were aggregated into an “institutional” category and incidents to RV parks 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 (Calendar Year 2006)**

<b>Category</b>	<b>Number of Incidents</b>	<b>Percentage of Calls</b>
Residential	245	73%
Commercial	59	18%
Industrial/Warehouse	5	1%
Institutional	26	8%
<b>Total</b>	<b>335</b>	<b>100%</b>

Source: Midway Fire District Fire Rescue Department, (2007).

## PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Santa Rosa 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 Santa Rosa 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 and associated property use categories is provided as Appendix C.

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 Santa Rosa County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Santa Rosa County Property Appraiser is provided as Appendix D.

For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units for each category 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 (commercial, industrial/warehouse, and institutional), 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.

## SPECIAL BENEFIT ASSUMPTIONS

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

- Fire rescue services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures through the availability and provision of comprehensive fire rescue 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 rescue 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 rescue 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 rescue services based on: (i) the fire rescue 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 Fiscal Year 2007-08 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire incident data for the calendar year 2006. This apportionment is illustrated in Table 9.

**Table 9**  
**Cost Apportionment (FY 2007-08)**

Category	Number of Incidents	Percentage of Calls	Assessable Costs
Residential	245	73%	\$1,550,955
Commercial	59	18%	\$373,495
Industrial/Warehouse	5	1%	\$31,652
Institutional	26	8%	\$164,591
<b>Total</b>	<b>335</b>	<b>100%</b>	<b>\$2,120,693</b>

## 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**

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	
-Commercial	Square Footage
-Industrial/Warehouse	
-Institutional	



Applying the foregoing parcel apportionment methodology, fire rescue 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 and multi-family dwelling units.

- The size or the value of the residential parcel does not determine the scope of the required fire rescue services. The potential demand for fire rescue services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire rescue 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.

## RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire rescue services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to residential property was 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 rescue assessment amount for the parcel.

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

**Table 11**  
**Parcel Apportionment Residential Property Use Category**

<b>Residential Property Use Category</b>	<b>Number of Dwelling Units</b>
Single-Family Dwelling Units	8,206
Multi-Family Dwelling Units	1,150
<b>Total Residential Dwelling Units</b>	<b>9,356</b>

Source: Santa Rosa Co. Property Appraiser, (2007).

## 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 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 Rescue Department can pump to a first alarm non-residential fire. As outlined previously by Table 4, the pumping capacity of the Fire Rescue Department is 5,250 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Rescue Department currently has sufficient fire-flow capacity to provide service coverage in the

event of a fire involving structures up to 89,200 square feet.<sup>2</sup> Therefore, based upon the findings outlined in Table 4, a conservative cap of 75,000 square feet is reasonable and appropriate based upon the Fire Rescue Department’s current sufficient fire-flow capacity to provide service coverage.

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 rescue services is determined and measured by the actual square footage of structures and improvements within benefited parcels.

## NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire rescue services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of 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.

Table 12 illustrates the assignment of capped square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

**Table 12**  
**Parcel Apportionment Non-Residential Property Use Category**

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	1,348,875
Total Industrial/Warehouse	622,744
Total Institutional	530,300

Source: Santa Rosa Co. Property Appraiser, (2007).

## COMPUTATION OF FIRE RESCUE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire rescue assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire rescue services, the number of fire calls apportioned to specific property categories and the number of billing units within the 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 2007-08.

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

**Table 13  
Preliminary Fire Rescue Assessment Rates (FY 2007-08) (100% Funding Generates \$2,120,693 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$166.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.28
Industrial/Warehouse	\$0.06
Institutional	\$0.32

\*Estimated Gross Revenue: \$2,120,693; Estimated Exempt Buy-down: \$142,393; Estimated Net Revenue: \$1,978,300.

Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the total assessable costs for Fiscal Year 2007-08.

**Table 14  
Preliminary Fire Rescue Assessment Rates (FY 2007-08) (75% Funding Generates \$1,590,520 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$125.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.21
Industrial/Warehouse	\$0.04
Institutional	\$0.24

\*Estimated Gross Revenue: \$1,590,520; Estimated Exempt Buy-down: \$106,766; Estimated Net Revenue: \$1,483,754.

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 50 percent funding of the total assessable costs for Fiscal Year 2007-08.

**Table 15  
Preliminary Fire Rescue Assessment Rates (FY 2007-08) (50% Funding Generates \$1,060,347 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$83.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.14
Industrial/Warehouse	\$0.03
Institutional	\$0.16

\*Estimated Gross Revenue: \$1,060,347; Estimated Exempt Buy-down: \$71,197; Estimated Net Revenue: \$989,150.

Table 16 illustrates the preliminary assessment rates after application of the assessment methodology based on 25 percent funding of the total assessable costs for Fiscal Year 2007-08.

**Table 16  
Preliminary Fire Rescue Assessment Rates (FY 2007-08) (25% Funding Generates \$530,173 Gross Revenues)**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$42.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.07
Industrial/Warehouse	\$0.02
Institutional	\$0.08

\*Estimated Gross Revenue: \$530,173; Estimated Exempt Buy-down: \$35,627; Estimated Net Revenue: \$494,546.

Table 17 illustrates the 5-year average preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Years 2007-08 thru 2011-12. This includes funding for the construction of a new station and staffing.

**Table 17**  
**5-year Average Preliminary Fire Rescue Assessment Rates (FY 2007-08 to 2011-12)**  
**(100% Funding Generates \$2,858,497 Gross Revenues)**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$224.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.38
Industrial/Warehouse	\$0.07
Institutional	\$0.42

\*Estimated Gross Revenue: \$2,858,497; Estimated Exempt Buy-down: \$186,840; Estimated Net Revenue: \$2,671,657.

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the District'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 District'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 District decides to fund exemptions for fire rescue assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the District. 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 District's funding of an exemption from the fire rescue assessment.

In identifying an appropriate exemption scheme, the District 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 District 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 District decides to charge governmental entities or fund exemptions on governmentally-owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally-owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the District. 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 District's fire assessable cost calculations.

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

Table 18 summarizes the estimated impact for Fiscal Years 2007-08 of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

**Table 18**  
**Estimated Impact of Exemptions (FY 2007-08) (100% Funding)**

<b>Financial Classification</b>	<b>Amount</b>
Estimated Assessable Costs	\$2,120,693
Estimated Buy-down for Institutional Tax-Exempt and Governmental Tax-Exempt	\$(142,393)
Estimated Revenue Generated	\$1,978,300

## **OUTSTANDING ISSUES**

### **EXEMPTION OF INSTITUTIONAL, TAX-EXEMPT PARCELS (NON-GOVERNMENTAL)**

The aggregate cost for the fire rescue services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report 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.

## EXEMPTION OF GOVERNMENTAL PARCELS

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire rescue services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Report 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.

# Implementation — Phase II

## **Tax Bill Fiscal Year 2008-09 and Thereafter**

As provided in Section 191.009, Florida Statutes, the first time levy of non-ad valorem assessments must be approved by referendum of the electors of the District. The referendum is scheduled for January 2008. Once the levy of non-ad valorem assessments is approved, the District can use the tax bill collection process provided it adopts a resolution of intent prior to January 1, 2008. The process is described below.

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

The local government must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. The District must comply with this requirement by adopting a resolution of intent and timely notifying the Santa Rosa County Property Appraiser, the Santa Rosa County Tax Collector and the Florida Department of Revenue. The District will complete this requirement by adopting a resolution of intent prior to January 1, 2008.

The District will be required to adopt an initial assessment resolution. Such initial assessment resolution should, among other things, briefly describe the fire rescue assessment program, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

Upon adoption of the initial assessment resolution, the District will have made the tentative decision to move forward with the imposition of special assessments to fund the fire rescue assessable cost calculations. After adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll that contains the basis and rate of the assessment and electronically applies it to each building subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and property use code classifications maintained by the property appraiser and be compatible with the ad valorem tax roll.

The fire rescue service assessment roll must be adopted at a public hearing. At least 20 days prior to the public hearing, the District must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment.

At the public hearing, the District 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 Santa Rosa County Tax Collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the District to the Santa Rosa County Tax Collector.

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

## **Tax Bill Fiscal Year 2009-10 and Thereafter**

The District will be required to adopt a preliminary assessment resolution for Fiscal Year 2009-10. The preliminary assessment resolution will mirror the initial assessment resolution from Fiscal Year 2008-09 and should, among other things, briefly describe the fire rescue assessment program, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

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, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment. The mailed notice can either be a separate notice or the District may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective fire rescue assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser. Should the District obtain the permission of the Santa Rosa County Property Appraiser, notification of the assessment amounts for Fiscal Year 2008-09 may be accomplished using the TRIM notice. If the District expects to employ the use of the TRIM notice, it is imperative to begin coordinating with the property appraiser early in the calendar year if it expects to use the TRIM notice.

After the scheduled public hearing, the District 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 Santa Rosa County Tax Collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the District to the Santa Rosa County Tax Collector.

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



## IMPLEMENTATION SCHEDULE

Outlined in Table 19 is a critical events schedule identifying specific dates for all significant remaining events for the District to implement the fire assessment program and collect the assessments using the tax bill collection method for Fiscal Year 2008-09.

**Table 19**  
**Critical Events Schedule**

<b>Event</b>	<b>Date</b>
District adopts Resolution of Intent	December 2007
District holds referendum	January 2008
District adopts Initial Assessment Resolution	June 2008
District publishes notice of public hearing to adopt Final Assessment Resolution	June 2008
Mail first class notice to affected parcel owners	June 2008
Public hearing to adopt Final Assessment Resolution	July 2008
Tax bills sent out	November 2008

# Appendix A

## SITUATION FOUND CODES & DESCRIPTIONS

<b>Situation Found</b>	<b>Description</b>
100	Fire, Other
111	Building Fire
112	Fires in structures other than in a building
113	Cooking fire, confined to a container
114	Chimney or flue fire, confined to chimney or flue
121	Fire in mobile home used as a fixed residence
122	Fire in mobile home, camper, recreational vehicle
123	Fire in portable building, fixed location
131	Passenger vehicle fire
140	Natural vegetation fire
141	Forest, woods or wildland fire
142	Brush, or brush and grass mixture fire
143	Grass fire
150	Outside rubbish fire, other
151	Outside rubbish, trash or waste fire
153	Construction or demolition landfill fire
154	Dumpster or other outside trash receptacle fire
160	Special outside fire, other
161	Outside storage fire
162	Outside equipment fire
173	Cultivated trees or nursery stock fire
251	Excessive heat, scorch burns with no ignition
300	Rescue, EMS call, other
311	Medical assist, assist EMS crew
321	EMS call, excluding vehicle accident with injury
322	Vehicle accident with injuries
323	Motor vehicle/pedestrian accident (MV Ped)
324	Motor Vehicle Accident, No Injuries
352	Extrication of victim(s) from vehicle
361	Swimming/recreational water areas rescue
365	Watercraft rescue
400	Hazardous condition, other
411	Gasoline or other flammable liquid spill
412	Gas leak
421	Chemical hazard ( no spill or leak )
422	Chemical spill or leak
440	Electrical wiring/equipment problem, other
441	Heat from short circuit (wiring), defective/worn
444	Power line down
445	Arcing, shorted electrical equipment
463	Vehicle accident, general cleanup
500	Service call, other
510	Person in distress, other
520	Water problem, other
521	Water evacuation

<b>Situation Found</b>	<b>Description</b>
531	Smoke or odor removal
541	Animal problem
550	Public service assistance, other
551	Assist police or other governmental agency
552	Police matter
553	Public service
554	Assist invalid
561	Unauthorized burning
571	Cover assignment, standby, moveup
600	Good intent call, other
611	Dispatched & canceled en route
6112	Dispatched & canceled en route - special
621	Wrong location
622	No incident found upon arrival
631	Authorized controlled burning
650	Steam, other gas mistaken for smoke, other
651	Smoke scare, odor of smoke
652	Steam, vapor, fog or dust thought to be smoke
653	Barbecue, tar kettle
661	EMS call, party transported by non-fire agency
671	Hazmat release investigation w/no hazmat
700	False alarm or false call, other
710	Malicious, mischievous false call, other
721	Bomb scare - no bomb
733	Smoke detector activation due to malfunction
734	Heat detector activation due to malfunction
735	Alarm system sounded due to malfunction
736	CO detector activation due to malfunction
740	Unintentional transmission of alarm, other
743	Smoke detector activation, no fire - unintentional
744	Detector activation, no fire - unintentional
745	Alarm system sounded, no fire - unintentional
813	Wind storm, tornado/hurricane assessment
814	Lightning strike (no fire)

# Appendix B

## 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	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
119	OTHER RECREATION	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
132	RELIGIOUS EDUCATION FACILITY	INSTITUTIONAL
133	CHURCH HALL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
139	OTHER CHURCH/FUNERAL PARLOR	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
149	OTHER CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
153	HISTORIC BLDG	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
156	LEGISLATIVE HALL	INSTITUTIONAL
159	OTHER LIBRARY, MUSEUM, COURT	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
163	TAVERN	COMMERCIAL
164	LUNCHROOM/DRIVE-IN	COMMERCIAL
169	OTHER EATING/DRINKING	COMMERCIAL

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
172	HELIPORT	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
175	UNDERGROUND RAIL TERMINAL	COMMERCIAL
176	ELEVATED RAIL TERMINAL 177 MARINE TERMINAL	COMMERCIAL
179	OTHER TERMINALS	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
184	DRIVE-IN THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
189	OTHER THEATER, STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
209	OTHER EDUCATIONAL PROPERTY	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
212	KINDERGARTEN	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
214	JUNIOR HIGH SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
219	OTHER SCHOOLS	INSTITUTIONAL
220	UNKNOWN RESIDENTIAL SCHOOL	INSTITUTIONAL
221	RES SCHOOL CLASSROOM BLDG	INSTITUTIONAL
229	OTHER RESIDENTIAL SCHOOLS	INSTITUTIONAL
230	UNKNOWN TRADE, BUSINESS SCHOOLS	INSTITUTIONAL
231	VOCATIONAL, TRADE SCHOOL	INSTITUTIONAL
232	BUSINESS SCHOOL	INSTITUTIONAL
233	SPECIALTY SCHOOL	INSTITUTIONAL
234	REHABILITATION CENTER	INSTITUTIONAL
239	OTHER TRADE, BUSINESS SCHOOLS	INSTITUTIONAL
240	UNKNOWN COLLEGES/UNIVERSITIES	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
249	OTHER COLLEGES/UNIVERSITIES	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
309	OTHER INSTITUTIONAL PROPERTY	INSTITUTIONAL
310	UNKNOWN CARE OF THE AGED	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
312	CARE OF THE AGED/NO NURSING STAFF	INSTITUTIONAL

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
319	OTHER CARE OF THE AGED	INSTITUTIONAL
320	UNKNOWN CARE OF THE YOUNG	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
329	OTHER CARE OF THE YOUNG	INSTITUTIONAL
330	UNKNOWN CARE OF THE SICK	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
334	CLINIC, INFIRMARY	INSTITUTIONAL
339	OTHER CARE OF THE SICK	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
344	MEN'S DETENTION CAMP	INSTITUTIONAL
345	POLICE STATION	INSTITUTIONAL
346	VOCATIONAL REHABILITATION CENTER	INSTITUTIONAL
349	OTHER CARE OF THE PHYSICALLY RESTRAINED	INSTITUTIONAL
350	UNKNOWN CARE OF THE PHYSICALLY INCONVENIENCED	INSTITUTIONAL
351	INSTITUTION DEAF,MUTE,BLIND	INSTITUTIONAL
352	INSTITUTION FOR PHYSICAL REHAB	INSTITUTIONAL
359	OTHER CARE OF PHYSICALLY INCONVENIENCED	INSTITUTIONAL
360	UNKNOWN CARE OF MENTALLY HANDICAPPED	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
362	INSTITUTION FOR MENTALLY RETARDED	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
369	OTHER CARE OF THE MENTALLY HANDICAPPED	INSTITUTIONAL
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	RESIDENTIAL
431	3 TO 8 ROOMERS OR BOARDERS	RESIDENTIAL



<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
432	9 TO 15 ROOMERS OR BOARDERS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
440	UNKNOWN HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
441	LESS THAN 20 UNITS: YEAR-ROUND	COMMERCIAL
442	LESS THAN 20 UNITS: SEASONAL	COMMERCIAL
443	20 TO 99 UNITS: YEAR-ROUND	COMMERCIAL
444	20 TO 99 UNITS: SEASONAL	COMMERCIAL
445	100 OR MORE UNITS: YEAR-ROUND	COMMERCIAL
446	100 OR MORE UNITS: SEASONAL	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
461	SCHOOL, COLLEGE, UNIV., DORMITORY	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
463	NURSES' QUARTERS	RESIDENTIAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
465	CONVENT, MONASTERY, RELIGIOUS	INSTITUTIONAL
466	BUNK HOUSE, WORKER'S BARRACKS	INSTITUTIONAL
469	OTHER DORMITORIES	INSTITUTIONAL
480	UNKNOWN HOME HOTELS	COMMERCIAL
481	LESS THAN 20 UNITS: YEAR-ROUND	COMMERCIAL
482	LESS THAN 20 UNITS: SEASONAL	COMMERCIAL
483	20 TO 99 UNITS: YEAR-ROUND	COMMERCIAL
484	20 TO 99 UNITS: SEASONAL	COMMERCIAL
485	100 OR MORE UNITS: YEAR-ROUND	COMMERCIAL
486	100 OR MORE UNITS: SEASONAL	COMMERCIAL
489	OTHER HOME HOTELS	COMMERCIAL
490	UNKNOWN RESIDENTIAL OCCUPANCIES	RESIDENTIAL
491	CHILDRENS PLAYHOUSE	NON-SPECIFIC
492	OUTDOOR SLEEPING QUARTERS	NON-SPECIFIC
499	OTHER RESIDENTIAL OCCUPANCIES	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
509	OTHER MERCANTILE PROPERTIES	COMMERCIAL
510	UNKNOWN FOOD, BEVERAGE SALES	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
512	MARKET, GROCERY STORE	COMMERCIAL
513	SPECIALTY FOOD STORE	COMMERCIAL
514	LIQUOR, BEVERAGE STORE	COMMERCIAL
515	CREAMERY, DAIRY STORE	COMMERCIAL
516	DELICATESSEN	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
520	UNKNOWN TEXTILE, WEARING APPAREL SALES	COMMERCIAL
521	CLOTHING STORE	COMMERCIAL
522	CLOTHING ACCESSORIES, SHOE STORE	COMMERCIAL
523	SHOE REPAIR SHOP	COMMERCIAL

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
524	TAILOR, DRESSMAKING SHOP	COMMERCIAL
525	FUR STORE	COMMERCIAL
526	DRY GOODS STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
530	UNKNOWN HOUSEHOLD GOODS, SALES, REPAIRS	COMMERCIAL
531	FURNITURE STORE	COMMERCIAL
532	APPLIANCE STORE	COMMERCIAL
533	HARDWARE STORE	COMMERCIAL
534	MUSIC STORE	COMMERCIAL
535	WALLPAPER, PAINT STORE	COMMERCIAL
536	RUG, FLOOR COVERING STORE	COMMERCIAL
537	FURNITURE REPAIR SHOP	COMMERCIAL
538	APPLIANCE REPAIR SHOP	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
540	UNKNOWN SPECIALTY SHOPS	COMMERCIAL
541	BOOK, STATIONERY STORE	COMMERCIAL
542	NEWSSTAND, TOBACCO SHOP	COMMERCIAL
543	DRUG STORE	COMMERCIAL
544	JEWELRY STORE	COMMERCIAL
545	GIFT SHOP	COMMERCIAL
546	LEATHER GOODS SHOP	COMMERCIAL
547	FLORIST SHOP, GREENHOUSE	COMMERCIAL
548	OPTICAL GOODS SALES	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
550	UNKNOWN RECREATION, HOBBY	COMMERCIAL
551	HOBBY, TOY SHOP	COMMERCIAL
552	SPORTING GOODS STORE	COMMERCIAL
553	PHOTOGRAPHIC SUPPLY SALES	COMMERCIAL
554	GARDEN SUPPLY STORE	COMMERCIAL
555	RETAIL LUMBER SALES	COMMERCIAL
556	PET STORE, ANIMAL HOSPITAL	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
558	FIREWORKS SALES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
560	UNKNOWN PROFESSIONAL SUPPLIES	COMMERCIAL
561	PROFESSIONAL SUPPLY SALES	COMMERCIAL
562	TRADE SUPPLY SALES	COMMERCIAL
563	ART SUPPLY SALES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
565	LINEN SUPPLY HOUSE	COMMERCIAL
566	LAUNDRY, DRY CLEANER PICK-UP SHOP	COMMERCIAL
567	HOME MAINTENANCE SERVICES	COMMERCIAL
568	RESTAURANT SUPPLIES, SERVICES	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
570	UNKNOWN MOTOR VEHICLE, BOAT	COMMERCIAL

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
571	SERVICE STATION	COMMERCIAL
572	PRIVATE SERVICE STATION	COMMERCIAL
573	MOTOR VEHICLE REPAIR, PAINT SHOP	COMMERCIAL
574	MOTOR VEHICLE, TRAILER SALES	COMMERCIAL
575	MOTOR VEHICLE ACCESSORY SALES	COMMERCIAL
576	BOAT, PLEASURE CRAFT SALES	COMMERCIAL
577	MARINE SERVICE STATION	COMMERCIAL
578	CAR WASHING FACILITY	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
582	SMALL VARIETY STORE	COMMERCIAL
583	LARGE VARIETY STORE	COMMERCIAL
584	MAIL ORDER STORE	COMMERCIAL
585	MALL	COMMERCIAL
589	OTHER GENERAL ITEM STORE	COMMERCIAL
590	UNKNOWN OFFICES	COMMERCIAL
591	GENERAL BUSINESS OFFICE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
594	ENGIN., ARCHITECTURAL, TECHNICAL	COMMERCIAL
595	MAILING FIRM	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
609	OTHER BASIC INDUSTRY, UTILITY, DEFENSE	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
611	RADIOACTIVE MATERIAL WORKING	INDUSTRIAL/WAREHOUSE
612	NUCLEAR ORDINANCE PLANT	INDUSTRIAL/WAREHOUSE
613	NUCLEAR ENERGY PLANT	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
616	GAS MANUFACTURING PLANT	INDUSTRIAL/WAREHOUSE
619	OTHER NUCLEONICS EVERGY PROD.	INDUSTRIAL/WAREHOUSE
620	UNKNOWN LABORATORIES	INDUSTRIAL/WAREHOUSE
621	CHEMICAL, MEDICAL LABORATORY	INDUSTRIAL/WAREHOUSE
622	PHYSICAL MATERIALS TESTING LAB	INDUSTRIAL/WAREHOUSE
623	PERSONNEL, PSYCHOLOGICAL LAB	INDUSTRIAL/WAREHOUSE
624	RADIOACTIVE MATERIALS LAB	INDUSTRIAL/WAREHOUSE
625	ELECTRICAL, ELECTRONIC LAB	INDUSTRIAL/WAREHOUSE
626	AGRICULTURAL LAB	INDUSTRIAL/WAREHOUSE
627	GENERAL RESEARCH LAB	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
630	UNKNOWN COMMUN., DEFENSE, DOCUMENT FACILI.	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
632	RADIO, RADAR SITE	INDUSTRIAL/WAREHOUSE
633	FIRE, POLICE, INDUSTRIAL COMM. CNTR	INSTITUTIONAL
634	TELEPHONE EXCHANGE, CENTRAL OFF.	INDUSTRIAL/WAREHOUSE
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
636	DOCUMENT CNTR, RECORD REPOSITORY	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	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
646	STEAM, HEAT DISTRIBUTION SYSTEM	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INSTITUTIONAL
649	OTHER UTILITY, ENERGY DISTRIB. SYSTEM	INDUSTRIAL/WAREHOUSE
650	UNKNOWN AGRICULTURE	AGRICULTURAL
651	POULTRY, EGG PRODUCTION	AGRICULTURAL
652	COW, CATTLE PRODUCTION	AGRICULTURAL
653	PIGGERY, HOG PRODUCTION	AGRICULTURAL
654	OTHER LIVESTOCK PRODUCTION	AGRICULTURAL
655	CROPS, ORCHARDS	AGRICULTURAL
656	TOBACCO CURING SHED	INDUSTRIAL/WAREHOUSE
657	FRUIT, VEGETABLE PACKING	INDUSTRIAL/WAREHOUSE
659	LIVESTOCK PRODUCTION	AGRICULTURAL
660	UNKNOWN FOREST, HUNTING, FISHING	AGRICULTURAL
661	FOREST, STAND TIMBER W/OUT LOGGING	AGRICULTURAL
662	FOREST, STAND TIMBER WITH LOGGING	AGRICULTURAL
663	HUNTING,TRAPPING,GAME PROPOGATION	AGRICULTURAL
664	TREE	AGRICULTURAL
665	FISH HATCHERY	AGRICULTURAL
666	WOOD CHIP PILE	AGRICULTURAL
669	FOREST, TIMBERLAND	AGRICULTURAL
670	UNKNOWN MINING,QUARRYING,MATER	INDUSTRIAL/WAREHOUSE
671	COAL MINE	INDUSTRIAL/WAREHOUSE
672	ORE MINE	INDUSTRIAL/WAREHOUSE
673	ORE CONCENTRATION PLANT	INDUSTRIAL/WAREHOUSE
674	PETROLEUM, NATURAL GAS WELL, W/ RESERV	INDUSTRIAL/WAREHOUSE
675	STONE, SLATE, CLAY, GRAVEL, SAND	INDUSTRIAL/WAREHOUSE
676	SALT MINE	INDUSTRIAL/WAREHOUSE
677	CHEMICAL, FERTILIZER, MINERAL MINE	INDUSTRIAL/WAREHOUSE
678	NON-METALLIC MINERAL MINE,QUARRY	NON-SPECIFIC
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
680	UNKNOWN NONMETALLIC MINERAL, PRODUCTS	INDUSTRIAL/WAREHOUSE
681	STRUCTURAL CLAY MANUFACTURE	INDUSTRIAL/WAREHOUSE
682	GLASS MANUFACTURE, EXCLD CONTAIN	INDUSTRIAL/WAREHOUSE
683	GLASS CONTAINER MANUFACTURE	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
684	POTTERY, CHINA, EARTHENWARE MANU.	INDUSTRIAL/WAREHOUSE
685	CEMENT MANUFACTURE	INDUSTRIAL/WAREHOUSE
686	CONCRETE BATCH PLANT	INDUSTRIAL/WAREHOUSE
687	ABRASIVES MANUFACTURE	INDUSTRIAL/WAREHOUSE
688	NONMETALLIC MINERAL PRODUCT	INDUSTRIAL/WAREHOUSE
689	OTHER NONMETALLIC MINERAL PRODUCTS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
708	GENERAL MAINTENANCE SHOP NOT CLASS	INDUSTRIAL/WAREHOUSE
709	MANUFACTURING PROPERTY NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
710	UNKNOWN FOOD INDUSTRIES	INDUSTRIAL/WAREHOUSE
711	SLAUGHTERING, PREPAR. PRESERVING MEAT	INDUSTRIAL/WAREHOUSE
712	DAIRY PRODUCT MANUFACTURE	INDUSTRIAL/WAREHOUSE
713	CANNING, PRESERVING FRUITS, VEGET.	INDUSTRIAL/WAREHOUSE
714	CANNING, PRESERVING FISH, SEA FOOD	INDUSTRIAL/WAREHOUSE
715	MANUFACTURE OF GRAIN MILL	INDUSTRIAL/WAREHOUSE
716	BAKERY PRODUCT MANUFACTURE	INDUSTRIAL/WAREHOUSE
717	SUGAR REFINING, CONFECTIONERY	INDUSTRIAL/WAREHOUSE
718	SNACK FOODS MANUFACTURE	INDUSTRIAL/WAREHOUSE
719	OTHER FOOD INDUSTRIES	INDUSTRIAL/WAREHOUSE
720	UNKNOWN BEVERAGES,TOBACCO,OILS	INDUSTRIAL/WAREHOUSE
721	DISTILLING, RECTIFYING, BLEND SPIRITS	INDUSTRIAL/WAREHOUSE
722	WINES, WINERY	INDUSTRIAL/WAREHOUSE
723	BREWERY, MANUFACTURE OF MALT	INDUSTRIAL/WAREHOUSE
724	SOFT DRINK, CARBONATED WATER	INDUSTRIAL/WAREHOUSE
725	TOBACCO PRODUCTS MANUFACTURE	INDUSTRIAL/WAREHOUSE
726	VEGETABLE AND ANIMAL OIL FAT; SOAP	INDUSTRIAL/WAREHOUSE
729	OTHER BEVERAGES, TOBACCO, ESSENTIAL OILS	INDUSTRIAL/WAREHOUSE
730	UNKNONW TEXTILES	INDUSTRIAL/WAREHOUSE
731	COTTON GIN	INDUSTRIAL/WAREHOUSE
732	COTTON SPINNING, WEAVING	INDUSTRIAL/WAREHOUSE
733	WOOL OR WORSTED SPINNING, WEAVING	INDUSTRIAL/WAREHOUSE
734	MIXED, BLENDED, OTHER FIBERS	INDUSTRIAL/WAREHOUSE
735	TEXTILE FINISHING PLANT	INDUSTRIAL/WAREHOUSE
736	KNITTING MILLS FOR ALL FIBERS	INDUSTRIAL/WAREHOUSE
737	CORDAGE, ROPE, TWINE, NET MANU.	INDUSTRIAL/WAREHOUSE
738	FLOOR COVERING, COATED FABRIC MANU.	INDUSTRIAL/WAREHOUSE
739	OTHER TEXTILES	INDUSTRIAL/WAREHOUSE
740	UNKNOWN FOOTWEAR, APPAREL,LEATH	INDUSTRIAL/WAREHOUSE
741	FOOTWEAR MANUFACTURE	INDUSTRIAL/WAREHOUSE
742	WEARING APPAREL EXCLUDING FOOTWEAR	INDUSTRIAL/WAREHOUSE
743	MADE-UP TEXTILE GOODS MANU.	INDUSTRIAL/WAREHOUSE
744	TANNERIES, LEATHER FINISHING	INDUSTRIAL/WAREHOUSE
745	FUR PRODUCTS EXCLD. WEAR APPAR.	INDUSTRIAL/WAREHOUSE
746	LEATHER PROD. EXCLD FOOTWEAR	INDUSTRIAL/WAREHOUSE
747	RUBBER, RUBBER PRODUCTS MANU.	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
749	OTHER FOOTWEAR, WEARING APPAREL	INDUSTRIAL/WAREHOUSE
750	UNKNOWN WOOD, FURNITURE, PAPER	INDUSTRIAL/WAREHOUSE
751	SAWMILL, PLANING, WOOD MILL	INDUSTRIAL/WAREHOUSE
752	WOODEN OR CANE CONTAINERS	INDUSTRIAL/WAREHOUSE
753	WOOD, CORK PROD. (NOT CONTAINERS)	INDUSTRIAL/WAREHOUSE
754	FURNITURE, FIXTURE, BEDDING MANU.	INDUSTRIAL/WAREHOUSE
755	PAPER, PULP, PAPERBOARD MANU.	INDUSTRIAL/WAREHOUSE
756	PAPER, PULP, PAPERBOARD PROD.	INDUSTRIAL/WAREHOUSE
757	NEWSPAPER OR MAGAZINE PRINT. PUBL.	INDUSTRIAL/WAREHOUSE
758	PRINT, PUBLISHING, ALLIED INDUSTRY	INDUSTRIAL/WAREHOUSE
759	OTHER WOOD, PAPER, PRINTING	INDUSTRIAL/WAREHOUSE
760	UNKNOWN CHEMICAL, PLASTIC, PETROLEUM	INDUSTRIAL/WAREHOUSE
761	INDUSTRIAL CHEMICAL MANU.	INDUSTRIAL/WAREHOUSE
762	HAZARDOUS CHEMICAL MANU.	INDUSTRIAL/WAREHOUSE
763	PLASTIC MANUFACTURE	INDUSTRIAL/WAREHOUSE
764	PLASTIC PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
765	PAINT, VARNISH, LACQER, MANUF.	INDUSTRIAL/WAREHOUSE
766	DRUG, COSMETIC, PHARMACEUTICAL MANU.	INDUSTRIAL/WAREHOUSE
767	PETROLEUM REFINERY, NATURAL GAS PLNT	INDUSTRIAL/WAREHOUSE
768	ASPHALT, COAL PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
769	OTHER CHEMICAL, PLASTIC, PETROLEUM	INDUSTRIAL/WAREHOUSE
770	UNKNOWN METAL, METAL PRODUCTS	INDUSTRIAL/WAREHOUSE
771	IRON, STEEL MANU.	INDUSTRIAL/WAREHOUSE
772	NONFERROUS METAL MANU.	INDUSTRIAL/WAREHOUSE
773	METAL PRODUCT MANU.	INDUSTRIAL/WAREHOUSE
774	MACHINERY MANUFACTURE	INDUSTRIAL/WAREHOUSE
775	ELECTRICAL EQUIPMENT MANU.	INDUSTRIAL/WAREHOUSE
776	ELECTRICAL APPLIANCE, ELECTRONICS	INDUSTRIAL/WAREHOUSE
779	OTHER METAL, METAL PRODUCTS	INDUSTRIAL/WAREHOUSE
780	VHCL ASSEM, MFG; INSUFF INFO	INDUSTRIAL/WAREHOUSE
781	SHIPBLDG, REPAIR VESSELS >65 FT	INDUSTRIAL/WAREHOUSE
782	BOAT BUILDING, REPAIR VESSELS <65 FT	INDUSTRIAL/WAREHOUSE
783	RAILWAY EQUIP. MANU., REPAIR	INDUSTRIAL/WAREHOUSE
784	MOTOR VEHICLE MANU.	INDUSTRIAL/WAREHOUSE
785	BICYCLE MFG, ASSEMBLY, REPAIR	INDUSTRIAL/WAREHOUSE
786	AIRCRAFT, ROCKET MANU., REPAIR	INDUSTRIAL/WAREHOUSE
787	MANU, OF TRANSPORT EQUIP.	INDUSTRIAL/WAREHOUSE
789	VEHICLE ASSEMBLY, MANU. NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
790	OTHER MFG, INSUFF INFO AVAIL	INDUSTRIAL/WAREHOUSE
791	INSTRUMENT MANU.	INDUSTRIAL/WAREHOUSE
792	PHOTOGRAPHIC, OPTICAL GOODS MANU.	INDUSTRIAL/WAREHOUSE
793	WATCH, CLOCK MANUFACTURE	INDUSTRIAL/WAREHOUSE
794	JEWELRY MANU.	INDUSTRIAL/WAREHOUSE
795	MUSICAL INSTRUMENT MANUFACTURE	INDUSTRIAL/WAREHOUSE
796	LAUNDRY, DRY CLEANING PLANT	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
797	PHOTOGRAPHIC FILM PROCESSING LAB	INDUSTRIAL/WAREHOUSE
798	TOY, SPORTING GOOD MANU. NOT CLASS	INDUSTRIAL/WAREHOUSE
799	OTHER MANUFACTURING NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
809	STORAGE PROPERTY NOT CLASS ABOVE	NON-SPECIFIC
810	AGRICULTURAL PRODUCTS STORG; INSUFF INFO	AGRICULTURAL
811	SEEDS, BEANS, NUTS, SILAGE STORAGE	AGRICULTURAL
812	BOXED, CRATED, AGRICU. STORAGE	AGRICULTURAL
813	LOOSE BAGGED AGRIC. PRODUCTS	AGRICULTURAL
814	LOOSE, BALED TOBACCO STORAGE	AGRICULTURAL
815	BARNs, STABLES	AGRICULTURAL
816	GRAIN ELEVATORS, SILO	AGRICULTURAL
817	LIVESTOCK STORAGE	AGRICULTURAL
818	AGRICULTURAL SUPPLY STORAGE	AGRICULTURAL
819	LIVESTOCK, POULTRY STORAGE	AGRICULTURAL
820	TEXTILE STORAGE; INSUFF INFO	AGRICULTURAL
821	BALED COTTON STORAGE	INDUSTRIAL/WAREHOUSE
822	BALED WOOL, WORSTED STORAGE	INDUSTRIAL/WAREHOUSE
823	BALED SILK, SYN FIBER STORAGE	INDUSTRIAL/WAREHOUSE
824	BALED JUST, MIX/BLEND FIBER	INDUSTRIAL/WAREHOUSE
825	CLOTH YARN STORAGE	INDUSTRIAL/WAREHOUSE
826	WEARING APPAREL, GARMENTS, STORAGE	INDUSTRIAL/WAREHOUSE
827	LEATHER, PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
828	FUR, SKIN, HAIR PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
829	TEXTILE STORAGE NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
830	PROCESSED FOOD/TOBACCO; INSUFF INFO	INDUSTRIAL/WAREHOUSE
831	PACKAGED FOOD STUFF STORAGE	INDUSTRIAL/WAREHOUSE
832	CANNED, BOTTLED FOOD, DRINK STORAGE	INDUSTRIAL/WAREHOUSE
833	LOOSE, BAGGED, PROCESSED FOOD STRG	INDUSTRIAL/WAREHOUSE
834	FOOD LOCKER PLANTS	INDUSTRIAL/WAREHOUSE
835	COLD STORAGE	INDUSTRIAL/WAREHOUSE
836	BULK SUGAR STORAGE	INDUSTRIAL/WAREHOUSE
837	BULK FLOUR, STARCH STORAGE	INDUSTRIAL/WAREHOUSE
838	PACKAGED TOBACCO PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
840	PETRO PROD/ ALC BEV; INSUFF INFO	INDUSTRIAL/WAREHOUSE
841	FLAMMABLE, COMBUST, LIQUID TANK STRG	INDUSTRIAL/WAREHOUSE
842	GASOMETER, CRYOGENIC GAS STORAGE	INDUSTRIAL/WAREHOUSE
843	LP-GAS BULK PLANT	INDUSTRIAL/WAREHOUSE
844	MISSILE, ROCKET FUEL STORAGE	INDUSTRIAL/WAREHOUSE
845	PACKAGE PETROLEUM PRODUCTS	INDUSTRIAL/WAREHOUSE
846	ALCOHOLIC BEVERAGE STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL/WAREHOUSE

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
850	WOOD/PAPER PROD, INSUFF INFO	INDUSTRIAL/WAREHOUSE
851	LUMBER YARD, BLDG. MATERIALS STRG	INDUSTRIAL/WAREHOUSE
852	WOOD PRODUCTS, FURNITURE STRG	INDUSTRIAL/WAREHOUSE
853	FIBER PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
854	ROLLED PAPER STORAGE	INDUSTRIAL/WAREHOUSE
855	PAPER, PAPER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
856	TIMBER, PULPWOOD, LOGS, WOOD FUEL	INDUSTRIAL/WAREHOUSE
859	WOOD, PAPER PRODUCTS NOT CLASSIFIED	INDUSTRIAL/WAREHOUSE
860	CHEMICAL/PLASTIC; INSUFF INFO	INDUSTRIAL/WAREHOUSE
861	INDUSTRIAL CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
862	HAZARDOUS CHEMICAL STORAGE	INDUSTRIAL/WAREHOUSE
863	PLASTIC, PLASTIC PRODUCT STORAGE	INDUSTRIAL/WAREHOUSE
864	FERTILIZER STORAGE	INDUSTRIAL/WAREHOUSE
865	PAINT, VARNISH STORAGE	INDUSTRIAL/WAREHOUSE
866	DRUG, COSMETIC, PHARMACEUTICAL STRG	INDUSTRIAL/WAREHOUSE
867	RUBBER PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
868	PHOTOGRAPHIC FILM STORAGE	INDUSTRIAL/WAREHOUSE
869	CHEMICAL/PLASTIC NOT CLASS	INDUSTRIAL/WAREHOUSE
870	METAL PRODUCTS ; INSUFF INFO	INDUSTRIAL/WAREHOUSE
871	BASIC METAL FORM STORAGE	INDUSTRIAL/WAREHOUSE
872	METAL PARTS STORAGE	INDUSTRIAL/WAREHOUSE
874	MACHINERY STORAGE	INDUSTRIAL/WAREHOUSE
875	ELECTRICAL APPLIANCE, SUPPLY STORAGE	INDUSTRIAL/WAREHOUSE
876	FINISHED METAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
877	SCRAP, JUNKYARDS	INDUSTRIAL/WAREHOUSE
879	METAL/PRODUCTS NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
883	BUS, TRUCK, AUTO FLEET STORAGE	INDUSTRIAL/WAREHOUSE
884	HEAVY MACHINE, EQUIPMENT STORAGE	INDUSTRIAL/WAREHOUSE
885	BOAT, SHIP STORAGE	INDUSTRIAL/WAREHOUSE
886	AIRCRAFT HANGER	INDUSTRIAL/WAREHOUSE
887	RAILWAY STORAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
889	VEHICLE STORAGE NOT CLASS ABOVE	INDUSTRIAL/WAREHOUSE
890	GENERAL ITEM; INSUFF INFO	INDUSTRIAL/WAREHOUSE
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
892	BAGGED MINERAL PROD STORAGE	INDUSTRIAL/WAREHOUSE
893	PACKAGED MINERAL PRODUCTS STORAGE	INDUSTRIAL/WAREHOUSE
894	FREIGHT TERMINAL	INDUSTRIAL/WAREHOUSE
895	COAL/COKE BRIQ/CHARCOAL STORAGE	INDUSTRIAL/WAREHOUSE
896	MILITARY, NATIONAL DEFENSE NOT CLASS	INSTITUTIONAL
897	ICE STORAGE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE



<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
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	VACANT
916	CONTRACTOR'S SHED	NON-SPECIFIC
917	IDLE PROPERTY	VACANT
918	BUILDING UNDER RENOVATION	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
920	SPECIAL STRUCTURES; INSUFF INFO	NON-SPECIFIC
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
929	SPECIAL STRUCTURES NOT CLASS ABOVE	NON-SPECIFIC
930	OUTDOOR PROPERTIES; INSUFF INFO	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
932	DUMP, SANITARY LANDFILL	NON-SPECIFIC
933	PUBLIC MAILBOX	NON-SPECIFIC
934	CEMETARY	NON-SPECIFIC
935	CAMPSITE WITH UTILITIES	RESIDENTIAL
936	VACANT LOT	VACANT
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
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

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category</b>
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	COMMERCIAL
971	IN FLIGHT	COMMERCIAL
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
979	AIRCRAFT AREAS NOT CLASS ABOVE	COMMERCIAL
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	INDUSTRIAL/WAREHOUSE
989	EQUIPMENT OPERATING AREAS NOT CLASS ABOVE	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

# Appendix C

DEPARTMENT OF REVENUE  
PROPERTY USE CODES & DESCRIPTIONS

<b>DOR</b>	<b>DOR DESC</b>
0	VACANT
9	VAC TWNHSE LAND
60	VACANT/COMM/ XFOB
70	VACANT / XFOB
80	VACANT/INST/XFOB
100	SINGLE FAMILY
102	SINGLE FAMILY/MOBILE HOME
106	SFRES/RETIREMENT
107	SFRES/ACLF HOME
108	SFRES/RENTAL
109	SFR/TOWNHOUSE
110	SFRES/COMMERCIAL
111	SFRES/STORE/SHOP
117	SFRES/OFFICE
120	SFR BAYOU
121	SFRES/RESTAURANT
128	SFRES/MH PARK
130	SFR BAY FT
131	SFR CANAL
132	SFR RIVER
133	SFR SOUND
134	SFR LAKE
140	SFR GOLF
148	SFRES/WAREHOUSE/STRG
172	SFRES/DAY CARE
200	MOBILE HOME
202	MOBILE HOME BAY FNT
203	MOBILE HOME CANAL
204	MOBILE HOME RIVER
205	MOBILE HOME SOUND
206	MOBILE HOME LAKE
207	MOBILE HOME GOLF
210	TRAILER PARK
217	MH/OFFICE
218	MH/COMMERCIAL COMBO
219	MOBILE HOME BAYOU
220	MOBILE HOME
225	RV PARK
230	MH/SFR LOT
232	MH/SFR BAY FRONT
240	MH/SFR CANAL
250	MH/SFR RIVER
260	MH/SFR SOUND
270	MH/SFR LAKE
280	MH/SFR GOLF
290	REC. HOME
300	MULTI-FAMILY 5+
400	CONDOMINIA
404	CONDO COMMERCIAL
408	CONDO-TIMESHARE
409	LTD CONDO-COM ELEMNT
499	CONDO BOAT DOCKS
500	COOPERATIVES
600	RETIREMENT HOMES

