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**POLK COUNTY, FLORIDA**

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**MASTER TENTATIVE RATE RESOLUTION  
FOR FIRE PROTECTION SERVICES**

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**ADOPTED JULY 7, 2026**

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**RESOLUTION NO. 2026-\_\_\_\_\_**

**A RESOLUTION OF POLK COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE POLK COUNTY FIRE SERVICES DISTRICT, CONSISTING OF THE ENTIRE UNINCORPORATED AREA OF THE COUNTY AND THE AREAS WITHIN THE MUNICIPAL LIMITS OF THE MUNICIPALITIES OF HILLCREST HEIGHTS, EAGLE LAKE, POLK CITY, LAKE HAMILTON, AND MULBERRY; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; CONFIRMING THE POLK COUNTY FIRE PROTECTION SERVICES DISTRICT; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS; ESTABLISHING THE COST APPORTIONMENT AND PARCEL APPORTIONMENT; ESTABLISHING THE ESTIMATED FIRE ASSESSED COST AND PRELIMINARY FIRE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF A PRELIMINARY FIRE ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR THE METHOD OF COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.**

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Polk County Fire Services Ordinance (codified as Chapter 7, Article II, of the Polk County Code of Ordinances); Article VIII, Section (1), Florida Constitution; sections 125.01 and 125.66, Florida Statutes; the Polk County Home Rule Charter; and other applicable provisions of law.

## **SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This Resolution constitutes the master Tentative Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Fire Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2026, and establishes the terms and conditions for the County's annual Fire Assessment program based on the recently updated Assessment Report.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

**"Assessment Study"** means that certain report entitled "Polk County, Florida Fire Assessment Update Report," dated June 2026, prepared by Accenture Infrastructure and Capital Projects, LLC, which is attached hereto as Appendix F.

**"Assessed Property"** means all parcels of land included on the Fire Assessment Roll that receive a special benefit from the delivery of the fire protection services, facilities,

and programs identified in the Tentative Rate Resolution or a subsequent Final Rate Resolution.

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

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

**"Certificate of Occupancy"** means the written certification issued by the County that a Building is ready for occupancy for its intended use. For the purposes of this Tentative Rate Resolution, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

**"Code Descriptions"** mean the descriptions listed in the Fixed Property Use Codes, Situation Found Codes, Improvement Codes, and the DOR Codes, as attached hereto and incorporated herein by reference.

**"Commercial Property"** means collectively those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein, and those Tax Parcels determined to have a commercial use by the County.

**"Common Element"** means property within a platted residential subdivision as defined in Section 193.0235, Florida Statutes, or its statutory successor in function.

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

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

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

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

**"Emergency Medical Services"** means those services recorded in Incident Reports that assign a code of 300, 311, 320, 321, 322, 323, 365, 381, or 661 in the Situation Found Codes.

**"Emergency Medical Services Cost"** means the amount, other than first response medical rescue services, determined by the Board to be associated with Emergency Medical Services.

**"Estimated Fire Assessment Rate Schedule"** means that rate schedule set forth in Section 9 specifying the Fire Assessed Cost and the estimated Fire Assessments.

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

**"Final Rate Resolution"** means the rate resolution that confirms, modifies, or repeals the Tentative Rate Resolution and which shall be the final proceeding for the initial imposition of Fire Assessments.

**"Fire Assessed Cost"** means the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, and programs which provide a special benefit to Assessed Property, and shall include, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Assessments collected pursuant to Section 7-28 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire

protection services, facilities, and programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Assessments; and (P) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Assessed Cost. In the event the County also imposes an impact fee upon that part of new growth or development for fire protection services related capital improvements paid by impact fees, the Fire Assessed Cost shall not include that part of such costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees. In no event shall the Fire Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

**"Fire Incident Reports"** means those Incident Reports that do not record Emergency Medical Services.

**"Fiscal Year"** means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the County.

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

**"Government Leasehold"** means a Tax Parcel of Government Property that is leased to a private entity for proprietary use.

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

**"Incident Report"** means an individual report filed with FFIRS or other reporting system that documents a County fire rescue service response, the Situation Found Code, the property response address, and Fixed Property Use Code.

**"Industrial Property"** means those Tax Parcels with a Code Description designated as "Industrial" in the Improvement Codes and those Tax Parcels determined to have an industrial use by the County.

**"Institutional Property"** means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes and those Tax Parcels determined to have an institutional use by the County.

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

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

**"Multi-Family Residential Property"** means those Tax Parcels with a Code Description designated as "Multi-Family Residential" in the Improvement Codes, together with those Tax Parcels with a residential condominium use under the DOR Codes, and those Tax Parcels determined to have a multi-family use by the County.

**"Non-Residential Property"** means, collectively, Commercial Property, Industrial Property, Institutional Property, and Warehouse Property.

**"Owner"** shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

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

**"Person"** means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

**"Polk County Fire Services District"** or the **"District"** means the assessment area created in in Section 7-18 of the Ordinance and confirmed in Section 3 of this Tentative Rate Resolution.

**"Property Appraiser"** means the Polk County Property Appraiser.

**"Property Use Categories"** means, collectively, Single Family Residential Property, Multi-Family Residential Property, Mobile Home Park Property, Commercial Property, Institutional Property, Industrial Property, and Warehouse Property. For the purpose of developing, establishing or describing the Fire Assessments, this term shall be deemed to be synonymous with the term or reference to "fire assessment category(ies)" as used in the Ordinance.

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

**"Residential Property"** means, collectively, Single Family Residential Property, Mobile Home Park Property, and Multi-Family Residential Property.

**"Single Family Residential Property"** means those Tax Parcels with a Code Description designated as "Single Family Residential" in the Improvement Codes and those Tax Parcels determined to have a single-family residential use by the County.

**"Situation Found Codes"** means the series of basic phrases with code numbers assigned for each Incident Report in FFIRS to identify the type of incident response as specified in in Appendix D attached hereto and incorporated herein by reference.

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

**"Tentative Rate Resolution"** means this resolution initiating the annual process for imposing Fire Assessments which (A) contains a brief and general description of the fire protection services, facilities, and programs to be provided; (B) determines the Fire Assessed Cost to be assessed; (C) describes the method of apportioning the Fire Assessed Cost and the computation of the Fire Assessment for specific properties; (D) provides a summary description of the parcels of property (conforming to the description contained on the Tax Roll) located within the District that receive a special benefit from the provision of fire protection services, facilities, and programs; (E) establishes an estimated assessment rate for the upcoming Fiscal Year; and (F) directs the County Administrator to (1) update the Fire Assessment Roll and (2) publish and mail the notice to affected Owners.

**"Warehouse Property"** means those Tax Parcels with a Code Description designated as "Warehouse" in the Improvement Codes and those Tax Parcels determined to have a warehouse use by the County.

**SECTION 3. CONFIRMATION OF THE POLK COUNTY FIRE SERVICES DISTRICT.**

(A) As set forth in Section 7-18 of the Ordinance, the Polk County Fire Services District is hereby confirmed to include the entire unincorporated area of the County and the incorporated areas of the City of Eagle Lake, the Town of Hillcrest Heights, the Town of Polk City, the Town of Lake Hamilton, and the City of Mulberry.

(B) The District was created to fund the provision of fire protection services, facilities, and programs, which services, facilities, and programs provide a special benefit to all Assessed Property within the District.

**SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.**

(A) Upon the imposition of a Fire Assessment for fire protection services, facilities, and programs against Assessed Property located within the District, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, and programs shall be funded from proceeds of the Fire Assessments. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available County revenues other than Fire Assessment proceeds.

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

**SECTION 5. IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS.**

Unless otherwise exempted as provided herein or pursuant to state law, Fire Assessments

shall be imposed against all Tax Parcels within the Property Use Categories within the District. Fire Assessments shall be computed in the manner set forth in this Tentative Rate Resolution.

**SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained, determined, and declared that the provision of fire protection services, facilities, and programs funded by the Fire Assessed Cost provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon the Assessment Study.

**General**

(A) Fire protection services possess a logical relationship to the use and enjoyment of property and thereby provide a special benefit to property by: (1) protecting the value and integrity of the improvements and structures through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) preserving or lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the District; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger property and property features on improved properties within the District.

(B) The availability and provision of comprehensive fire protection 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 and rental values within the District.

(C) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll

database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the District, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of a Fire Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(D) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

### **Cost Apportionment**

(E) Apportioning the Fire Assessed Cost among classifications of property based upon historical demand for fire protection 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, firefighters, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the County's standards and practices.

(F) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(G) Apportioning the Fire Assessed Cost among classifications of improved property based upon historical demand for fire protection 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.

(H) In order to separate the costs associated with the provision of Emergency Medical Services from the Fire Assessed Cost, the County directly allocated budget line items between fire and EMS, where possible, and then calculated both (i) an administrative factor based on a ratio between fire personnel and total fire and EMS personnel per shift in order to allocate budget line items tied mainly to staffing, such as personnel costs, utility services, and operational supplies, and (ii) an operational factor based on a ratio between Fire Incident Reports and Emergency Medical Services Incident Reports in order to allocate budget line items tied mainly to incident responses, such as vehicle fuel and repairs. Additionally, the County continues to cross training its fire and EMS personnel to enable a more efficient and cost effective level of services for both fire and EMS services resulting from a consolidation of these functions. Because this process is currently ongoing, the County has used its projected five-year average staffing plan for its fire and EMS services for purposes of the administrative factor. Further, because Emergency Medical Services are provided both within and outside the District, for purposes of the administrative factor, the number of assigned EMS personnel was factored by the proportion of the population within the District as compared to the total population served within the entire County. It is fair and reasonable and consistent with Desiderio Corporation, et al. v. the City of Boynton Beach, 39 So. 3d 487 (Fla. 4<sup>th</sup> DCA 2010) to utilize this method of splitting the Emergency Medical Services Cost from the Fire Assessed Cost.

(I) The Fire Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property uses and to determine the benefit to property uses resulting from the availability of fire protection services to protect and serve Buildings located within Assessed Property and their intended occupants. There exist sufficient Fire Incident Reports that document the historical demand for fire protection services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Incident Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages that were determined by an examination of Fire Incident Reports is a fair and reasonable method to apportion the Fire Assessed Cost among the Property Use Categories.

(J) The County's fire budget is sized based upon its ability to provide service to improved property within the District. The level of services required to meet anticipated demand for fire protection services and the corresponding annual fire budget required to fund fire protection services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Incident Reports documenting fire protection services provided to non-specific property uses.

(K) As a result of the urbanizing character of the County, and the fact that the Florida Department of Forestry has primary responsibility for responding to fire incidents occurring on vacant lands, the County's primary purpose is to protect improved property. The suppression of fire on unimproved property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the

preservation of the unimproved land. Additionally, the potential need for the County's fire protection resources is generated primarily by improved properties and 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 land and other unimproved property would be required notwithstanding the occurrence of any incidents from such property uses. Finally, pursuant to Section 125.01(1)(r), Florida Statutes, the County is prohibited from imposing a Fire Assessment on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Therefore, it is fair and reasonable not to apportion any of the Fire Assessed Cost to unimproved land and the Fire Incident Reports documenting historical fire protection services provided to unimproved land were thus omitted from the Demand Percentage calculation.

### **Residential Parcel Apportionment**

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

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

## **Non-Residential Parcel Apportionment**

(N) The risk of loss and the demand for fire service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of Non-Residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(O) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire service availability is not precisely determined or measured by the actual Building Area within benefited parcels, but the demand for fire protection service, fire flow, firefighters, quantity and size of apparatus, and other special firefighting equipment generally increases as the square footage of structures and improvements within benefited parcels increases; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire protection services.

(P) The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a

structure of that Building's size. Therefore, it is fair and reasonable to use Building Area within classification ranges as a proxy for determining the Tax Parcel's Fire Assessment.

(Q) The demand for the availability of fire protection services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions given the logistical difficulty of deploying all apparatus on a particular scene simultaneously and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefitted parcels within Non-Residential Property.

(R) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the County. Thus, it is fair and reasonable to treat each recreational vehicle space within Recreational Vehicle Park property and Mobile Home Park Property as a Building and assign the Building Area of 400 square feet, which approximately equates to the maximum square footage of a recreational vehicle-type unit pursuant to Section 320.01(1)(b), Florida Statutes. In the event that any Mobile Home Park Property or Recreational Vehicle Park contains multiple property uses, such as RV spaces, Mobile Homes or Commercial Property, such Mobile Home Park Property or Recreational Vehicle Park property shall be treated as Mixed Use Property.

(S) Fires in Buildings listed as property extra features on the Tax Roll place a recognized and measurable demand on the fire protection services of the County. However, the suppression of fires in Buildings listed as property extra features on the Tax Roll below a certain size and value are easily contained, and present minimal threat of

spreading to nearby primary Buildings. Accordingly, it is fair and reasonable not to apportion any of the Fire Protection Assessed Cost to Buildings listed as property extra features on the Tax Roll that are below 100 square feet of Building Area.

### **Exemptions**

(T) Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

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

(V) Government Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Assessments and shall not be afforded an exemption from the Fire Assessment that is granted to other Government Property.

(W) Although a parcel's fee may be under government ownership, Government Leaseholds do not serve the same public purpose nor provide a public benefit sufficient to entitle Government Leasehold property to an exemption from the Fire Assessment.

Additionally, exempting Government Leaseholds from the Fire Assessment could put the private lessees at a competitive advantage over other private entities engaging in the same proprietary venture. Accordingly, Government Leaseholds shall not be considered Government Property for the purposes of the Fire Assessment and shall not be afforded an exemption from the Fire Assessment that is granted to other Governmental Property.

(X) In Section 193.0235, Florida Statutes, the Florida Legislature mandates that non-ad valorem assessments, such as the Fire Assessment, not be assessed separately against Common Elements regardless of the ownership of that Common Element. Rather the County is directed that any non-ad valorem assessment that would otherwise be imposed on a Common Element must be assessed against the lots within the platted residential subdivision. Accordingly, it is fair and reasonable to prorate among all lots within a platted residential subdivision on a per lot basis any Fire Assessment that would otherwise be imposed against a Common Element in the manner provided in Section 193.0235, Florida Statutes.

(Y) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the Fire Protection Assessment: (i) Land classified as agricultural land pursuant to Section 193.461, Florida Statutes, and (ii) Buildings of Non-Residential property on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Accordingly, it is fair and reasonable not to impose Fire Protection Assessments upon such Land classified as agricultural and such Buildings of Non-Residential Property.

(Z) In accordance with Section 125.0168, as amended in 2026, as a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property, and the lack of demand for fire protection services for unoccupied

spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for Recreational Vehicle Park property.

**SECTION 7. COST APPORTIONMENT METHODOLOGY.**

(A) The County examined the Fire Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the Fire Incident Reports, the County assigned fire protection incidents to specific properties located within the District by correlating the Code Descriptions in the Fixed Property Use Codes to the DOR Codes and Improvement Codes.

(B) Based upon such assignment of Fire Incident Reports to specific properties, the number of Fire Incident Reports filed within a sampling period was determined for each Property Use Category.

(C) A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Incident Reports allocated to each Property Use Category bear to the total number of Fire Incident Reports documented for all Property Use Categories within the sampling period.

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

**SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.**

(A) The apportionment among Tax Parcels of that portion of the Fire Assessed Cost apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 8.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Assessment rates established in Section 9 of this Tentative Rate Resolution.

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels within the District as follows:

(1) RESIDENTIAL PROPERTY. The Fire Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to each Property Use Category of Residential Property by the Fire Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within each category of Residential Property within the District, and then multiplying the resulting rate per Dwelling Unit by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The Fire Assessments for each Building of Non-Residential Property, except Recreational Vehicle Park property, shall be computed as follows:

(a) Multiply the Fire Assessed Cost by the Demand Percentage attributable to each Property Use Category of Non-Residential Property. The resulting dollar amounts reflect the portions of the County's fire budget to be respectively funded from Fire Assessment revenue derived from each of Property Use Category of Non-Residential Property.

(b) Separate each Building in each of the Property Use Category of Non-Residential Property into one of the following square footage categories:

- (1) Buildings with a Building Area of 1,999 square feet or less;
- (2) Buildings with a Building Area between 2,000 square feet and 3,499 square feet;
- (3) Buildings with a Building Area between 3,500 square feet and 4,999 square feet;
- (4) Buildings with a Building Area between 5,000 square feet and 9,999 square feet;
- (5) Buildings with a Building Area between 10,000 square feet and 19,999 square feet;
- (6) Buildings with a Building Area between 20,000 square feet and 29,999 square feet;
- (7) Buildings with a Building Area between 30,000 square feet and 39,999 square feet;
- (8) Buildings with a Building Area between 40,000 square feet and 49,999 square feet;
- (9) Buildings with a Building Area between 50,000 square feet and 99,999 square feet;
- (10) Buildings with a Building Area between 100,000 square feet and 249,999 square feet;
- (11) Buildings with a Building Area between 250,000 square feet and 499,999 square feet;
- (12) Buildings with a Building Area between 500,000 square feet and 749,999 square feet;

(13) Buildings with a Building Area between 750,000 square feet and 999,999 square feet; and

(14) Buildings with Building Areas of 1,000,000 square feet or greater.

(c) As to each Property Use Category of Non-Residential Property, multiply the number of Buildings categorized in:

(1) Subsection (C)(2)(b)(1) of this Section 8 by 1,000 square feet;

(2) Subsection (C)(2)(b)(2) of this Section 8 by 2,000 square feet;

(3) Subsection (C)(2)(b)(3) of this Section 8 by 3,500 square feet;

(4) Subsection (C)(2)(b)(4) of this Section 8 by 5,000 square feet;

(5) Subsection (C)(2)(b)(5) of this Section 8 by 10,000 square feet;

(6) Subsection (C)(2)(b)(6) of this Section 8 by 20,000 square feet;

(7) Subsection (C)(2) (b)(7) of this Section 8 by 30,000 square feet;

(8) Subsection (C)(2)(b)(8) of this Section 8 by 40,000 square feet;

(9) Subsection (C)(2)(b)(9) of this Section 8 by 50,000 square feet;

(10) Subsection (C)(2)(b)(10) of this Section 8 by 100,000 square feet;

(11) Subsection (C)(2)(b)(11) of this Section 8 by 250,000 square feet;

(12) Subsection (C)(2)(b)(12) of this Section 8 by 500,000 square feet;

(13) Subsection (C)(2)(b)(13) of this Section 8 by 750,000 square feet; and

(14) Subsection (C)(2)(b)(14) of this Section 8 by 1,000,000 square feet.

(d) For each Property Use Category of Non-Residential Property, add the products of subsections (C)(2)(c)(1) through (C)(2)(c)(14) of this Section 8. The sum of these products reflects an aggregate square footage area for each Property Use Category of Non-Residential Property to be used by the County in the computation of the Fire Assessments.

(e) Divide the product of subsection (C)(2)(a) of this Section 8 relative to each Property Use Category of Non-Residential Property by the sum of the products for each Property Use Category of Non-Residential Property described in subsection (C)(2)(d) of this Section 8. The resulting quotient expresses a dollar amount per square foot of Building Area to be used in computing Fire Assessments for each respective Property Use Category of Non-Residential Property.

(f) For each Property Use Category of Non-Residential Property, multiply the resulting quotients from subsection (C)(2)(e) of this Section 8 by each of the respective products in subsections (C)(2)(c)(1) through (C)(2)(c)(14) of this Section 8. The

resulting products for each Property Use Category of Non-Residential Property expresses a series of gross dollar amounts expected to be funded by all Tax Parcels in the respective Property Use Category of Non-Residential Property in each of the square footage categories described in subsection (C)(2)(b) of this Section 8.

(g) For each Property Use Category of Non-Residential Property, divide each of the respective products of subsection (C)(2)(f) of this Section 8 by the number of Buildings determined to be in each of the square footage categories identified in subsection (C)(2)(b) of this Section 8. The result expresses the respective dollar amounts of the Fire Assessments to be imposed upon each Building in each Property Use Category of Non-Residential Property.

(h) The minimum square footage to be assessed for Buildings that are listed as extra features on the Tax Roll for the Fire Assessment is 100 square feet. No Fire Assessment shall be imposed against Buildings listed as extra features on the Tax Roll less than 100 square feet in size.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 400 square feet each.

(b) Assign the respective dollar amount of the Fire Assessments determined in subsection (C)(2)(c)(2) above for Commercial Property to the comparable aggregated square footage category ranges of Recreational Vehicle Park property as calculated in paragraph (C)(3)(a) above. Any aggregated square footage that exceeds

1,000,000 square feet on a Tax Parcel shall be assigned the Commercial dollar amount for 1,000,000 square feet.

(c) In the event that any Recreational Vehicle Park contains multiple property uses, such as Mobile Homes or Warehouse Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

(4) MIXED USE PROPERTY. The Fire Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Assessments computed for each Property Use Category.

(5) COMMON ELEMENTS. The amount of the Fire Assessment, as computed in accordance with subsection (C)(2)(c)(2) above that would otherwise be imposed on a Common Element shall not be imposed on that Common Element. Instead the amount of the Fire Assessment computed for the Common Element shall be prorated among all lots within the platted residential subdivision on a per lot basis in the manner provided in Section 193.0235, Florida Statutes.

**SECTION 9. DETERMINATION OF FIRE ASSESSED COST; ESTABLISHMENT OF PRELIMINARY FIRE ASSESSMENTS.**

(A) The Fire Assessed Cost to be assessed and apportioned among benefited parcels within the District pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is \$99,736,742.00.

(B) The estimated Fire Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Tentative Rate Resolution:

<b>Residential Property Use Categories</b>		<b>Rate Per Dwelling Unit/Space</b>			
Single-Family Residential		\$385			
Multi-Family Residential		\$311			
Mobile Home Park		\$118			
<b>Non-Residential Property Use Categories</b>	<b>Building Classification</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	<b>(in square foot ranges) Capped at 1,000,000 sq ft</b>				
	≤ 1,999	\$787	\$222	\$35	\$548
	2,000 - 3,499	\$1,573	\$443	\$69	\$1,096
	3,500 - 4,999	\$2,753	\$775	\$120	\$1,917
	5,000 - 9,999	\$3,932	\$1,108	\$172	\$2,738
	10,000 - 19,999	\$7,864	\$2,215	\$343	\$5,476
	20,000 - 29,999	\$15,727	\$4,429	\$685	\$10,952
	30,000 - 39,999	\$23,591	\$6,643	\$1,027	\$16,428
	40,000 - 49,999	\$31,454	\$8,857	\$1,369	\$21,903
	50,000 - 99,999	\$39,317	\$11,071	\$1,711	\$27,379
	100,000 - 249,999	\$47,181	\$13,285	\$2,054	\$32,855
	250,000 - 499,999	\$55,044	\$15,499	\$2,396	\$38,331
	500,000 - 749,999	\$62,908	\$17,713	\$2,738	\$43,806
	750,000 - 999,999	\$70,771	\$19,927	\$3,080	\$49,282
	≥ 1,000,000	\$78,634	\$22,141	\$3,422	\$54,758

(C) The following exemptions are approved for the Fire Assessment program:

(1) No Fire Assessment shall be imposed upon a parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Assessment.

(2) No Fire Assessment shall be imposed upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural land pursuant to Section 193.461, Florida Statutes.

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

(E) The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Tentative Rate Resolution determines the amount of the Fire Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Assessment proceeds.

(F) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule are hereby established to fund the specified Fire Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Assessed Cost are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Assessed Cost is attributable to the Emergency Medical Services Cost.

(G) The estimated Fire Assessments established in subsection (B) above shall be the estimated assessment rates applied by the County Administrator in the preparation of

the updated Fire Assessment Roll for the Fiscal Year commencing October 1, 2026 as provided in Section 10 of this Tentative Rate Resolution.

**SECTION 10. ANNUAL FIRE ASSESSMENT ROLL.**

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, an updated Fire Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein, the updated Fire Assessment Roll shall include all Tax Parcels within the Property Use Categories in the District. The County Administrator shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Tentative Rate Resolution.

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

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Assessments for fire protection services as set forth in this Tentative Rate Resolution is a fair and reasonable method of apportioning the Fire Assessed Cost among parcels of Assessed Property located within the District.

**SECTION 11. VACANCY ADJUSTMENT.**

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Park property and the potential sustained lack of demand for fire protection services for unoccupied spaces, each Owner of Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Recreational Vehicle Park property shall not be subject to the Fire Assessments.

(C) Vacant spaces shall be those determined by the County Administrator based on evidence of a historical vacancy rate provided by the Owner on or before October 1, 2026 and on or before March 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within a Recreational Vehicle Park that were vacant for each and every day of the time between January 1 through and including December 31 of the prior calendar year and shall be calculated as follows:

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

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

(E) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Assessment imposed for the Fiscal Year beginning October 1, 2026 upon a Tax Parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Assessment attributable to the entire parcel of Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

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

**SECTION 12. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 6:00 p.m. on September 14, 2026, in the Commission Board Room, First Floor of the Administration Building located at 330 West Church Street, Bartow, Florida, at which time the Board will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments for the Fiscal Year commencing October 1, 2026, and collecting such assessments on the same bill as ad valorem taxes.

**SECTION 13. NOTICE BY PUBLICATION.** The County Administrator shall publish a notice of the public hearing authorized by Section 12 hereof in the manner and

time provided in Section 7-22 of the Ordinance. The notice shall be published no later than August 24, 2026, in substantially the form attached hereto as Appendix E.

**SECTION 14. NOTICE BY MAIL.**

(A) Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the County Commission elects to combine notice of the public hearing authorized by Section 12 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes.

(B) Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Assessments for the Fiscal Year beginning October 1, 2026. The notices shall be mailed no later than August 24, 2026.

**SECTION 15. METHOD OF COLLECTION.** It is hereby declared that the Fire Assessments imposed on Tax Parcels in the District shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026.

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

**SECTION 17. CONFLICTS.** This Tentative Rate Resolution shall prevail in the event of any conflicts with any other resolution of Polk County.

**SECTION 18. SEVERABILITY.** In the event any portion of this Tentative Rate Resolution is deemed invalid by any court of competent jurisdiction, the invalid portion shall

be considered severed, and the remainder of this Tentative Rate Resolution shall continue in effect.

**SECTION 19. EFFECTIVE DATE.** This Tentative Rate Resolution shall take effect immediately upon its passage and adoption.

**ADOPTED** this 7th day of July, 2026.

ATTEST:  
STACY M. BUTTERFIELD, CPA,  
CLERK

BOARD OF COUNTY COMMISSIONERS  
POLK COUNTY, FLORIDA

By \_\_\_\_\_  
Deputy Clerk

By \_\_\_\_\_  
Martha Santiago, Ed.D., Chair

**APPENDIX A**  
**IMPROVEMENT CODES**

## IMPROVEMENT CODES

BUC Code	Description	Rate Category
1101	DORMITORY	INSTITUTIONAL
1102	DORMITORY - FINISHED BASEMENT	INSTITUTIONAL
1103	APARTMENT	MULTI-FAMILY RESIDENTIAL
1104	APARTMENT - FINISHED BASEMENT	MULTI-FAMILY RESIDENTIAL
1105	CITY CLUB	INSTITUTIONAL
1106	APARTMENT LUXURY	MULTI-FAMILY RESIDENTIAL
1107	HOME FOR THE ELDERLY	INSTITUTIONAL
1108	HOME FOR THE ELDERLY - FINISHED BASEMENT	INSTITUTIONAL
1109	HOTEL - FULL SERVICE	COMMERCIAL
1110	HOTEL - FINISHED BASEMENT	COMMERCIAL
1111	CLUBHOUSE	COMMERCIAL
1112	CLUBHOUSE - SEMIFINISHED BASEMENT	COMMERCIAL
1113	HEALTH CLUB	COMMERCIAL
1114	HOTEL - LIMITED SERVICE	COMMERCIAL
1115	COUNTRY CLUB	COMMERCIAL
1116	COUNTRY CLUB - FINISHED BASEMENT	COMMERCIAL
1117	RECREATIONAL ENCLOSURE	COMMERCIAL
1119	GROUP CARE HOME	INSTITUTIONAL
1120	CLUBHOUSE SENIOR CENTER	INSTITUTIONAL
1121	MORTUARY	INSTITUTIONAL
1122	MORTUARY - FINISHED BASEMENT	INSTITUTIONAL
1123	ROOMING HOUSE	MULTI-FAMILY RESIDENTIAL
1125	RECTORY	INSTITUTIONAL
1127	FRATERNITY	MULTI-FAMILY RESIDENTIAL
1128	FRATERNITY - FINISHED BASEMENT	MULTI-FAMILY RESIDENTIAL
1129	SHELL APARTMENT	MULTI-FAMILY RESIDENTIAL
1131	HIGH-RISE ROW (TOWN) HOUSE	SINGLE FAMILY RESIDENTIAL
1132	HIGH-RISE ROW (TOWN) HOUSE - FIN BSMT	SINGLE FAMILY RESIDENTIAL
1201	ROW HOUSE END UNIT - 2 STORY	SINGLE FAMILY RESIDENTIAL
1202	MOTEL - EXTENDED STAY	COMMERCIAL
1203	MOTEL	COMMERCIAL
1204	MOTEL - FINISHED BASEMENT	COMMERCIAL
1205	OFFICE - APARTMENT	COMMERCIAL
1206	MOTEL GUEST ROOM - 2 STY - DOUBLE ROW	COMMERCIAL
1207	MULT RESIDENCE - ELDERLY ASSISTED LIVING	INSTITUTIONAL
1208	LODGE	INSTITUTIONAL
1209	MULT RESID - ELDER ASSIST LIVING FINBSMT	INSTITUTIONAL
1210	GUEST COTTAGE	SINGLE FAMILY RESIDENTIAL
1211	ROW HOUSE (TOWNHOUSE)	SINGLE FAMILY RESIDENTIAL
1212	BED & BREAKFAST INN	COMMERCIAL
1213	SENIOR CITIZEN TOWNHOUSE - 2 STORY - END	SINGLE FAMILY RESIDENTIAL
1214	MULTIPLE RESIDENCE	MULTI-FAMILY RESIDENTIAL
1215	MULTIPLE RESIDENCE - FINISHED BASEMENT	MULTI-FAMILY RESIDENTIAL
1216	SENIOR CITIZEN TOWNHOUSE - GAME RM BSMT	SINGLE FAMILY RESIDENTIAL
1217	URBAN ROW HOUSE - 2 STORY - END	MULTI-FAMILY RESIDENTIAL
1218	MULTIPLE RESIDENCE - SENIOR CITIZEN	MULTI-FAMILY RESIDENTIAL
1219	RETIREMENT COMMUNITY COMPLEX	INSTITUTIONAL

BUC Code	Description	Rate Category
1220	SINGLE FAMILY RESIDENCE	SINGLE FAMILY RESIDENTIAL
1221	SHELL MULTIPLE RESIDENCE	MULTI-FAMILY RESIDENTIAL
1222	SINGLE FAMILY RESIDENCE - HIGH VALUE	SINGLE FAMILY RESIDENTIAL
1224	GUEST HOUSE	SINGLE FAMILY RESIDENTIAL
1226	BATH HOUSE	COMMERCIAL
1228	LOG HOME	SINGLE FAMILY RESIDENTIAL
1230	EARTH SHELTERED HOME	SINGLE FAMILY RESIDENTIAL
1232	RAMMED EARTH HOME	SINGLE FAMILY RESIDENTIAL
1234	BALED STRAW HOME	SINGLE FAMILY RESIDENTIAL
1236	TROPICAL HOUSING	SINGLE FAMILY RESIDENTIAL
1238	RESIDENTIAL GARAGE - DETACHED	WAREHOUSE
1240	SINGLE FAMILY RESID - HIGH VAL - FIN BSM	SINGLE FAMILY RESIDENTIAL
1241	SINGLE FAMILY RESIDENCE - FINISHED BSMT	SINGLE FAMILY RESIDENTIAL
1242	SHELL TOWNHOUSE - 2 STORY	SINGLE FAMILY RESIDENTIAL
1243	SHELL TOWNHOUSE - 2 STORY	SINGLE FAMILY RESIDENTIAL
1244	SHELL TOWNHOUSE END - 2 STORY - INTERIOR	SINGLE FAMILY RESIDENTIAL
1245	RESIDENTIAL GARAGE - ATTACHED	NOT CHARGED
1246	RESIDENTIAL GARAGE - BUILT-IN	NOT CHARGED
1247	ROW HOUSE INSIDE UNIT - 2 STORY	SINGLE FAMILY RESIDENTIAL
1248	MOTEL GUEST ROOM - 2 STORY - SINGLE ROW	COMMERCIAL
1249	MOTEL GUEST ROOM - 1 STORY - DOUBLE ROW	COMMERCIAL
1250	MOTEL GUEST ROOM - 1 STORY - SINGLE ROW	COMMERCIAL
1251	SENIOR CITIZEN TOWNHOUSE - 2 STORY - ENT	SINGLE FAMILY RESIDENTIAL
1252	SENIOR CITIZEN TOWNHOUSE - 2 STORY - INS	SINGLE FAMILY RESIDENTIAL
1253	URBAN ROW HOUSE - DETACHED	SINGLE FAMILY RESIDENTIAL
1254	URBAN ROW HOUSE - 2 STORY - INSIDE	SINGLE FAMILY RESIDENTIAL
1255	HISTORICAL RESIDENCE	SINGLE FAMILY RESIDENTIAL
1256	MOTEL GUEST ROOM - 3 STORY - DOUBLE ROW	COMMERCIAL
1257	MOTEL GUEST ROOM - 3 STORY - SINGLE ROW	COMMERCIAL
1258	SHELL TOWNHSE - 2STY INTERIOR BLD - OUT	SINGLE FAMILY RESIDENTIAL
1259	SHELL MULT RESIDENCE INTERIOR BLD - OUT	MULTI-FAMILY RESIDENTIAL
1301	BAR/TAVERN	COMMERCIAL
1303	COCKTAIL LOUNGE	COMMERCIAL
1305	RESTAURANT	COMMERCIAL
1306	RESTAURANT - FINISHED BASEMENT	COMMERCIAL
1307	CAFETERIA	COMMERCIAL
1309	SNACK BAR	COMMERCIAL
1311	FAST FOOD RESTAURANT	COMMERCIAL
1313	CONVENIENCE MARKET	COMMERCIAL
1314	TRUCK STOP	COMMERCIAL
1315	MINI-MART/CONVENIENCE STORE	COMMERCIAL
1316	DINING ATRIUM	COMMERCIAL
1317	MARKET	COMMERCIAL
1319	FLORIST SHOP	COMMERCIAL
1320	ROADSIDE MARKET	COMMERCIAL
1321	DISCOUNT STORE	COMMERCIAL
1323	WAREHOUSE DISCOUNT	COMMERCIAL
1325	WAREHOUSE SHOWROOM STORE	COMMERCIAL
1327	WAREHOUSE FOOD STORE	COMMERCIAL

BUC Code	Description	Rate Category
1329	RETAIL STORE	COMMERCIAL
1330	MALL ANCHOR DEPARTMENT STORE	COMMERCIAL
1331	DEPARTMENT STORE	COMMERCIAL
1332	DEPARTMENT STORE - DISPLAY BASEMENT	COMMERCIAL
1333	BARBER SHOP / BEAUTY SALON	COMMERCIAL
1334	DRUGSTORE	COMMERCIAL
1335	LAUNDROMAT	COMMERCIAL
1337	LAUNDRY - DRY CLEANER	COMMERCIAL
1339	DAIRY SALES BLDG	COMMERCIAL
1341	SHOPPING CENTER - NEIGHBORHOOD	COMMERCIAL
1343	MIXED RETAIL W/ RES UNITS	COMMERCIAL
1344	MIXED RETAIL W/ OFFICE UNITS	COMMERCIAL
1345	SHOPPING CENTER - COMMUNITY	COMMERCIAL
1347	SHOPPING CENTER - REGIONAL	COMMERCIAL
1348	DISCOUNT SHOPPING CENTER- REGIONAL	COMMERCIAL
1349	MALL - ENCLOSED - STORAGE BSMT	COMMERCIAL
1350	SHELL REGIONAL MALL	COMMERCIAL
1351	SHELL COMMUNITY CENTER	COMMERCIAL
1352	SHELL NEIGHBORHOOD CENTER	COMMERCIAL
1353	REGIONAL SHOPPING CENTER INTERIOR RETAIL	COMMERCIAL
1355	SUPERMARKET	COMMERCIAL
1356	WINERY SHOP	COMMERCIAL
1357	WINERY SHOP - FINISHED BASEMENT	COMMERCIAL
1358	LUXURY BOUTIQUE	COMMERCIAL
1359	BANQUET HALL	COMMERCIAL
1360	MODULAR DINER	COMMERCIAL
1361	MEGA WAREHOUSE DISCOUNT	COMMERCIAL
1362	NEIGHBORHOOD CENTER - INTERIOR BUILD-OUT	COMMERCIAL
1363	MALL - COVERED	COMMERCIAL
1364	MALL - OPEN	COMMERCIAL
1401	LOFT	NOT CHARGED
1402	PRE-FAB FOOD BOOTH	COMMERCIAL
1403	INDUSTRIAL FLEX BUILDING	INDUSTRIAL
1404	SERVICE STATION	COMMERCIAL
1405	INDUSTRIAL LIGHT MANUFACTURING	INDUSTRIAL
1406	CAR WASH - SELF SERVE	COMMERCIAL
1407	INDUSTRIAL HEAVY MANUFACTURING	INDUSTRIAL
1408	CAR WASH - DRIVE THRU	COMMERCIAL
1409	ENGINEERING & RESEARCH BUILDING	COMMERCIAL
1410	CAR WASH - AUTOMATIC	COMMERCIAL
1411	LABORATORY BUILDING	COMMERCIAL
1413	COMPUTER CENTER	COMMERCIAL
1414	ENGINEERING & RESEARCH - DISPLAY BASEMEN	COMMERCIAL
1415	BROADCASTING FACILITY	COMMERCIAL
1416	PASSENGER TERMINAL	COMMERCIAL
1417	ARMORY - FINISHED BASEMENT	INSTITUTIONAL
1418	POST OFFICE - MAIN	INSTITUTIONAL
1419	POST OFFICE - BRANCH	INSTITUTIONAL
1420	POST OFFICE - PROCESSING CENTER	INSTITUTIONAL

BUC Code	Description	Rate Category
1421	DISTRIBUTION WAREHOUSE	WAREHOUSE
1422	MEGA WAREHOUSE	WAREHOUSE
1423	TRANSIT WAREHOUSE	WAREHOUSE
1424	BROADCASTING FACILITY - SEMIFINISHED BAS	COMMERCIAL
1425	COLD STORAGE FACILITY	WAREHOUSE
1427	STORAGE WAREHOUSE	WAREHOUSE
1429	MINI-WAREHOUSE	WAREHOUSE
1431	HI-RISE MINIWAREHOUSE	WAREHOUSE
1432	CREAMERY	INDUSTRIAL
1433	ENGINEERING & RESEARCH - DISPLAY MEZZANI	COMMERCIAL
1435	MAINTENANCE HANGAR	WAREHOUSE
1437	STORAGE HANGAR	WAREHOUSE
1439	T-HANGAR	WAREHOUSE
1441	COMPLETE AUTO DEALERSHIP	COMMERCIAL
1443	MUNICIPAL SERVICE GARAGE	INSTITUTIONAL
1445	MINI-LUBE GARAGE	COMMERCIAL
1447	STORAGE GARAGE	WAREHOUSE
1449	SERVICE (REPAIR) GARAGE	INDUSTRIAL
1451	SERVICE GARAGE SHED	INDUSTRIAL
1453	AUTOMOTIVE SERVICE CENTER	INDUSTRIAL
1455	SHOWROOM	COMMERCIAL
1457	PARKING STRUCTURE	WAREHOUSE
1459	UNDERGROUND PARKING	WAREHOUSE
1461	PARKING STRUCTURE - PARKING BASEMENT	WAREHOUSE
1463	SHELL BUILDING - OPEN MEZZANINE	WAREHOUSE
1465	INDUSTRIAL BUILDING - INTERIOR BUILD-OUT	INDUSTRIAL
1466	MECHANICAL BUILDING	COMMERCIAL
1468	TELEPHONE BUILDING	COMMERCIAL
1470	TRUCK WASH - DRIVE THRU	COMMERCIAL
1471	CAR WASH - CANOPY	COMMERCIAL
1472	BAKERY PLANT	INDUSTRIAL
1473	BOTTLING PLANT	INDUSTRIAL
1474	CANNERY PLANT	INDUSTRIAL
1475	CONTROL TOWERS	INDUSTRIAL
1476	RECYCLING FACILITY	INDUSTRIAL
1477	SOUND STAGE	COMMERCIAL
1478	LAUNDRY PLANT	INDUSTRIAL
1501	OFFICE BUILDING	COMMERCIAL
1502	ATRIUM	NOT CHARGED
1503	PARKING LEVEL	WAREHOUSE
1504	OFFICE BUILDING - OFFICE BASEMENT	COMMERCIAL
1505	OFFICE BUILDING - OFFICE MEZZANINE	COMMERCIAL
1506	MECHANICAL PENTHOUSE	COMMERCIAL
1510	CENTRAL BANK	COMMERCIAL
1512	MINI-BANK	COMMERCIAL
1514	BANK BRANCH -	COMMERCIAL
1515	BANK BRANCH - OFFICE MEZZANINE	COMMERCIAL
1516	MEDICAL BUILDING	COMMERCIAL
1518	DENTAL OFFICE/CLINIC	COMMERCIAL

BUC Code	Description	Rate Category
1520	DISPENSARY	COMMERCIAL
1521	MEDICAL BUILDING - FINISHED BASEMENT	COMMERCIAL
1522	GENERAL HOSPITAL	INSTITUTIONAL
1523	GENERAL HOSPITAL - FINISHED BASEMENT	INSTITUTIONAL
1524	SURGICAL CENTER - FINISHED BASEMENT	INSTITUTIONAL
1526	CONVALESCENT HOSPITAL	INSTITUTIONAL
1527	CONVALESCENT HOSPITAL - FINISHED BASEMEN	INSTITUTIONAL
1530	KENNEL	COMMERCIAL
1531	KENNEL - FINISHED BASEMENT	COMMERCIAL
1532	VETERINARY HOSPITAL	COMMERCIAL
1540	FIRE STATION VOLUNTEER	INSTITUTIONAL
1542	FIRE STATION STAFFED	INSTITUTIONAL
1544	GOVERNMENTAL BUILDING	INSTITUTIONAL
1545	GOVERNMENTAL BUILDING - OFFICE BASEMENT	INSTITUTIONAL
1546	COMMUNITY SERVICE BUILDING	INSTITUTIONAL
1548	LIBRARY PUBLIC	INSTITUTIONAL
1549	LIBRARY PUBLIC	INSTITUTIONAL
1550	JAIL - CORRECTIONAL FACILITY	INSTITUTIONAL
1552	JAIL - POLICE STATION	INSTITUTIONAL
1553	SHELL OFFICE BUILDING	COMMERCIAL
1563	OFFICE BUILDING - INTERIOR BUILD-OUT	COMMERCIAL
1579	INDOOR FIRING RANGE	COMMERCIAL
1601	CHURCH	INSTITUTIONAL
1602	CHURCH - BALCONY	INSTITUTIONAL
1603	CHURCH - CLASS. BASEMENT	INSTITUTIONAL
1604	CHURCH W/ SUNDAY SCHOOL	INSTITUTIONAL
1605	AUDITORIUM	COMMERCIAL
1606	AUDITORIUM - FINISHED BASEMENT	COMMERCIAL
1607	CHURCH EDUCATIONAL WING	INSTITUTIONAL
1608	FELLOWSHIP HALL	INSTITUTIONAL
1609	NARTHEX	COMMERCIAL
1610	THEATER - LIVE STAGE	COMMERCIAL
1611	THEATER - LIVE STAGE - BALCONY	COMMERCIAL
1615	THEATER - CINEMA	COMMERCIAL
1616	THEATER - CINEMA - BALCONY	COMMERCIAL
1620	FRATERNAL	COMMERCIAL
1622	VISITOR CENTER	COMMERCIAL
1625	MUSEUM	INSTITUTIONAL
1626	MUSEUM - DISPLAY BASEMENT	INSTITUTIONAL
1628	CONVENTION CENTER - MEZZANINE	INSTITUTIONAL
1630	CONVENTION CENTER	INSTITUTIONAL
1631	CASINO	COMMERCIAL
1632	ARCADE BUILDING	COMMERCIAL
1633	COMMUNITY CENTER	INSTITUTIONAL
1634	CASINO - MEZZANINE	COMMERCIAL
1635	BOWLING CENTER	COMMERCIAL
1636	SKATING RINK	COMMERCIAL
1637	INDOOR TENNIS CLUB	COMMERCIAL
1638	FITNESS CENTER - OPEN MEZZANINE	COMMERCIAL

BUC Code	Description	Rate Category
1639	SKATING RINK ROLLER	COMMERCIAL
1640	SKATING RINK ICE	COMMERCIAL
1641	HANDBALL-RACQUETBALL	COMMERCIAL
1643	FITNESS CENTER	COMMERCIAL
1644	PAVILION	COMMERCIAL
1701	LIGHT COMMERCIAL UTILITY BUILDING	COMMERCIAL
1702	COMMODITY WAREHOUSE	WAREHOUSE
1703	LIGHT COMM. ARCH-RIB QUONEST	COMMERCIAL
1705	MATERIAL STORAGE BUILDING	WAREHOUSE
1707	LUMBER STORAGE BUILDING - VERTICAL	WAREHOUSE
1709	BOAT STORAGE BUILDING	WAREHOUSE
1711	MATERIAL STORAGE SHED	WAREHOUSE
1713	LUMBER STORAGE SHED - HORIZONTAL	WAREHOUSE
1714	GOLF STARTER BOOTHS	COMMERCIAL
1715	BOAT STORAGE SHED	WAREHOUSE
1716	GOLF CART STORAGE BUILDING	WAREHOUSE
1717	EQUIPMENT (SHOP) BUILDING STORAGE MEZZA	WAREHOUSE
1719	SHED OFFICE STRUCTURE	COMMERCIAL
1720	STORAGE SHED BUILDING - PREFABRICATED	WAREHOUSE
1721	BULK OIL STORAGE	WAREHOUSE
1722	FARM UTILITY SHED	WAREHOUSE
1723	EQUIPMENT SHED	WAREHOUSE
1724	LEAN-TO FARM	WAREHOUSE
1725	TOOL SHED	WAREHOUSE
1727	MATERIAL SHELTER - LIGHT COMMERCIAL	COMMERCIAL
1728	ARENA SHELTERS	COMMERCIAL
1729	FARM SUN SHADES - LOW SHELTERS	NOT CHARGED
1731	COLD STORAGE FARM	WAREHOUSE
1732	CONTROLLED ATMOSPHERE STORAGE	WAREHOUSE
1733	POTATO STORAGE	WAREHOUSE
1734	SECURE STORAGE SHED	WAREHOUSE
1735	VEGETABLE STORAGE - ENVIRONMENTAL	WAREHOUSE
1736	GREENHOUSE MODIFIED HOOP	INDUSTRIAL
1737	FRUIT PACKING BARN	INDUSTRIAL
1738	TOBACCO BARN AIR CURING	INDUSTRIAL
1740	BAG FERTILIZER STORAGE	WAREHOUSE
1741	BULK FERTILIZER STORAGE	WAREHOUSE
1742	COTTON GIN	INDUSTRIAL
1743	TOBACCO BARN FLUE CURING	INDUSTRIAL
1744	DEHYDRATOR BUILDING - MECHANICAL MEZZANI	INDUSTRIAL
1745	POULTRY HOUSE - CAGE - ENCLOSED	INDUSTRIAL
1746	POULTRY FLOOR - BREEDER - PARTIAL FLOOR	INDUSTRIAL
1747	BARN GENERAL PURPOSE	WAREHOUSE
1748	FREESTALL BARN	WAREHOUSE
1749	DAIRY	INDUSTRIAL
1750	MILKHOUSE	INDUSTRIAL
1751	HAY LOFT	NOT CHARGED
1752	HOG BREEDING/GESTATION	WAREHOUSE
1753	SHEEP BARN	WAREHOUSE

BUC Code	Description	Rate Category
1754	HOG SHED MODIFIED	WAREHOUSE
1755	HOG SHED	WAREHOUSE
1756	STABLE	WAREHOUSE
1757	STABLE HIGH VALUE	WAREHOUSE
1758	LEAN-TO	WAREHOUSE
1759	ARENA	COMMERCIAL
1760	FLATHOUSE - GRAIN STORAGE	WAREHOUSE
1761	FARM UTILITY BUILDING	WAREHOUSE
1762	FARM UTILITY ARCH-RIB QUONSET	WAREHOUSE
1763	FARM IMPLEMENT BUILDING	WAREHOUSE
1764	FARM IMPLEMENT ARCH-RIB QUONSET	WAREHOUSE
1765	FARM IMPLEMENT SHED	WAREHOUSE
1766	FEEDER BARN	WAREHOUSE
1767	LOAFING SHED	WAREHOUSE
1768	COMMODITY STORAGE SHED FARM	WAREHOUSE
1769	FARM SHELTERS (HAY SHEDS)	WAREHOUSE
1770	LABOR DORMITORY UTILITY BASEMENT	WAREHOUSE
1771	FARM UTILITY/GRAIN STORAGE (GRANARY) BUI	WAREHOUSE
1772	TRANSIENT LABOR CABIN	SINGLE FAMILY RESIDENTIAL
1773	HUNTING SHELTER	NOT CHARGED
1774	CORN CRIB - SPACED BOARD	WAREHOUSE
1775	FEED HANDLING & MIXING BUILDING	NOT CHARGED
1776	BARN CALVING	NOT CHARGED
1777	GREENHOUSE STRAIGHT WALL	NOT CHARGED
1778	GREENHOUSE HOOP (ARCH - RIB)	NOT CHARGED
1779	GREENHOUSE SHADE SHELTER	NOT CHARGED
1780	GREENHOUSE LATH SHADE HOUSE	NOT CHARGED
1781	BANK BARN GENERAL PURPOSE	WAREHOUSE
1782	BARN SPECIAL PURPOSE	WAREHOUSE
1783	BANK BARN SPECIAL PURPOSE	WAREHOUSE
1784	BARN CONFINEMENT	WAREHOUSE
1785	MILKHOUSE SHED	WAREHOUSE
1786	SHEEP SHED	WAREHOUSE
1787	SEED PROCESSING STORAGE	WAREHOUSE
1788	TURKEY BARN	WAREHOUSE
1789	LIVESTOCK SHELTER - INDIVIDUAL	WAREHOUSE
1790	POULTRY CAGE - SCREENED - 1 STORY	WAREHOUSE
1791	POULTRY FLOOR - BROILER - NO FLOOR	WAREHOUSE
1792	HOG NURSERY	NOT CHARGED
1793	HOG FARROWING	NOT CHARGED
1794	HOG FINISHING	NOT CHARGED
1795	CORN CRIB - WIRE	NOT CHARGED
1796	CORN CRIB BINS	NOT CHARGED
1797	SEED PROCESSING STORAGE - MEZZANINE	NOT CHARGED
1801	HIGH SCHOOL	INSTITUTIONAL
1802	ALTERNATIVE SCHOOL	INSTITUTIONAL
1803	JUNIOR HIGH SCHOOL	INSTITUTIONAL
1805	ENTIRE ELEMENTARY	INSTITUTIONAL
1806	ENTIRE ELEMENTARY BASEMENT	INSTITUTIONAL

BUC Code	Description	Rate Category
1807	CLASSROOM	INSTITUTIONAL
1808	CLASSROOM SPECIAL EDUCATION	INSTITUTIONAL
1809	MULTIPURPOSE BUILDING	INSTITUTIONAL
1811	SCIENCE LAB CLASSROOM	INSTITUTIONAL
1813	MANUAL ARTS	INSTITUTIONAL
1815	LECTURE CLASSROOMS	INSTITUTIONAL
1817	FINE ARTS BUILDING	INSTITUTIONAL
1819	BOOKSTORE	INSTITUTIONAL
1821	ELEMENTARY AND SECONDARY MEDIA CENTER	INSTITUTIONAL
1823	LIBRARY COLLEGE	INSTITUTIONAL
1824	LIBRARY COLLEGE - FINISHED/OPEND MEZZ	INSTITUTIONAL
1825	PHYSICAL EDUCATION BUILDING	INSTITUTIONAL
1827	GYMNASIUM	INSTITUTIONAL
1829	GYMNASIUM - CLASSROOM MEZZANINE	INSTITUTIONAL
1831	NATATORIUM	INSTITUTIONAL
1833	SHOWER BUILDING	COMMERCIAL
1835	FIELDHOUSE	WAREHOUSE
1836	FIELDHOUSE - FINISHED BASEMENT	WAREHOUSE
1837	RESTROOM BUILDING	COMMERCIAL
1838	MAINTENANCE STORAGE BUILDING	INDUSTRIAL
1839	DAY CARE CENTER	COMMERCIAL
1841	VOCATIONAL SCHOOL	INSTITUTIONAL
1843	ENTIRE COLLEGE	INSTITUTIONAL
1845	CLASSROOM COLLEGE	INSTITUTIONAL
1847	TECHNICAL TRADES	INSTITUTIONAL
1849	LECTURE HALL COLLEGE	INSTITUTIONAL
1850	LECTURE HALL COLLEGE - BALCONY	INSTITUTIONAL
1851	ARTS & CRAFTS COLLEGE -	INSTITUTIONAL
1855	SCIENCE BUILDING COLLEGE	INSTITUTIONAL
1856	SCIENCE BUILDING COLLEGE - FINISHED BAS	INSTITUTIONAL
1857	GREENHOUSE INSTITUTION	INSTITUTIONAL
1860	COMMONS COLLEGE	INSTITUTIONAL
1861	COMMONS FINISHED BASEMENT	INSTITUTIONAL
1862	ADMINISTRATIVE OFFICE	COMMERCIAL
1863	ADMINISTRATIVE OFFICE - FINISHED BASEMEN	COMMERCIAL
1864	RELOCATABLE CLASSROOM	INSTITUTIONAL
1865	RELOCATABLE OFFICE	COMMERCIAL
6401	Stations with Service Bays	COMMERCIAL
6402	Prefabricated Food Booths	COMMERCIAL
6403	Car Wash - Manual	COMMERCIAL
6404	Car Wash - Drive-thru	COMMERCIAL
6405	Car Wash - Automatic	COMMERCIAL
6406	Car Wash Canopies	COMMERCIAL
AF	A - FRAME	SINGLE FAMILY RESIDENTIAL
AH	Attached Housing	SINGLE FAMILY RESIDENTIAL
CDO	CONDO	MULTI-FAMILY RESIDENTIAL
DU	Duplex	MULTI-FAMILY RESIDENTIAL
GD	Geo - Dome	SINGLE FAMILY RESIDENTIAL
LC	Log Cabin	SINGLE FAMILY RESIDENTIAL

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
MH	Mobile Home/Manufactured Home	SINGLE FAMILY RESIDENTIAL
MO	Modular Home	SINGLE FAMILY RESIDENTIAL
PF	PreFab	SINGLE FAMILY RESIDENTIAL
SF	Single Family	SINGLE FAMILY RESIDENTIAL
SH	Stilt Home	SINGLE FAMILY RESIDENTIAL
TC	Tourist Court	SINGLE FAMILY RESIDENTIAL

## **APPENDIX B**

### **DOR CODES**

## DOR CODES

Property Use	
0331 - MULTI-FAMILY LOW INCOME (USDA, SECT. 8, ETC.)	
1730 - ONE-STORY, CLASS C, OFFICE, 1 - 9,999 SQFT	
1731 - ONE-STORY, CLASS C, OFFICE, 10,000 & LARGER SQFT	
3901 - INDEPENDENTLY OWNED MOTELS	
0001 - Vac.Res	
0002 - Vac. MH - PLATTED	
0003 - Vac. CONDO SITE - PLATTED	
0004 - Vac. Res. w/misc impr @ zero value	
0006 - Residential Improvements carried on other pcl's	
0007 - Res. or MH lot w/ misc impr of some value	
0008 - Lot w/ MH on TPP	
0009 - Vacant RV Lot	
0024 - Vac. mh lot w/ misc impr @ 0 value	
0028 - Vac. MH waterfront lot	
0044 - Vac. Condo/RV Lot	
0064 - Vac. Residential, Unbuildable	No Charge
0080 - Vac. Lakefront.	
0082 - Vac. other waterfront	
0084 - Vac. Lakefront w/ misc impr @ zero value	
0085 - Vac. Lakefront w/misc impr of some value	
0086 - Vac. Golf course front	
0088 - Vac. Airstrip front	
0099 - Vac. w/ Sinkhole History	
0100 - SFR up to 2.49 AC	
0101 - SFR 2.5 TO 9.99AC	
0102 - SFR 10+ AC	
0140 - Attached Housing	
0150 - Modular Home up to 2.49 acres	
0151 - Modular Home 2.50 - 9.99 acres	
0152 - Modular Home 10+ acres	
0160 - SFR - RENTAL	
0180 - Res. Lakefront	
0182 - SFR other waterfront	
0183 - Modular Home Lakefront	
0185 - Modular Home other Waterfront	
0186 - SFR Golf course front	
0187 - Modular Home Golf Course front	
0188 - SFR Airstrip front	
0199 - SFR w/ Sinkhole History	
0200 - M.H. (RP) up to 2.49 Acres	
0201 - M.H. (RP) 2.5 - 9.99 Acres	
0202 - M.H. (RP) 10+ Acres	
0280 - M.H. Lakefront (RP Tag)	
0282 - M.H. other Waterfront w/ value(RP)	
0286 - M.H. Golf course front (RP)	
0299 - M.H. w/ Sinkhole History	
0301 - Multi-Family 10+ (indiv units)	

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**Property Use**

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0310 - Multi-family - 10 - 49 units	
0320 - Multi-family 50 units +	
0330 - Multi Family - Low Income & Gov	
0350 - DUPLEXES, TRI'S, QUAD'S IN THE GREATER LAKELAND AREA 10-49 UNITS	
0351 - DUPLEXES, TRI'S, QUAD'S IN HIGHLANDS CITY, MULBERRY, BARTOW, FORT MEADE, EAGLE LAKE AREA 10-49 UNITS	
0352 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED, WINTER HAVEN AREA 10-49 UNITS	
0353 - DUPLEXES, TRI'S, QUAD'S ALONG HWY 27, EAST PART OF THE COUNTY FROM DAVENPORT TO FROSTPROOF 10-49 UNI	
0360 - Migrant Camps 10+ units	
0400 - Condominiums	
0401 - Condominiums - M.H. (indiv unit)	
0441 - Condominiums - R.V. (indiv unit)	
0500 - CO-OP Apartments	
0650 - Assisted living facility	
0651 - Skilled Nursing Homes (Private-Medical)	
0652 - Retirement Facility (Mixed)	
0653 - CCRC (Continuing Care Retirement Community)	
0801 - Multiple SFR Residences	
0802 - Multiple MH Residences	
0803 - Multiple Residences SFR & MH	
0810 - Duplexes	
0811 - Com MF w/SF Rental	
0820 - Triplexes & Quad	
0830 - Apartments (5-9 Units)	
0850 - DUPLEXES, TRI'S, QUAD'S IN THE GREATER LAKELAND AREA 9 UNITS OR LESS	
0851 - DUPLEXES, TRI'S, QUAD'S IN HIGHLANDS CITY, MULBERRY, BARTOW, FORT MEADE, EAGLE LAKE AREA 9 UNITS OR	
0852 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED, WINTER HAVEN AREA 9 UNITS OR LESS	
0853 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED, WINTER HAVEN AREA 9 UNITS OR LESS	
0860 - Migrant Camps 9 units or less	
0900 - Vac. Residential Common Elements/Areas	No Charge
0901 - Imp. Residential Common Elements/Areas	No Charge
0989 - Splits in Progress	
1000 - Vacant Commercial	
1004 - Vac Comm misc impr @ zero value	
1005 - Vac. Com./Imps on TPP	
1006 - Comm. improvements carried on other pcl's	
1007 - Comm. misc imps of some value	
1038 - Vac. Commercial Golf Course Land	
1040 - Comm. Common Elements/Areas	No Charge
1064 - Vacant Commercial, Unbuildable	No Charge
1099 - Vacant Commercial w/ sinkhole	
1100 - Com. Misc.	
1104 - Structure(s) of some value	
1110 - Retail up to 4999 sf	
1120 - Retail 5000sf to 20000sf	
1130 - Retail Over 20000 sf	
1140 - Drug Store	

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**Property Use**

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1150 - Discount Stores  
1160 - Post Office (Not Gov. Owned)  
1170 - Home Improvement Center  
1171 - Furniture Stores  
1172 - Dollar Stores  
1174 - Convenience Stores w/Gas  
1175 - Convenience Stores ONLY  
1179 - Beauty Shops  
1180 - Laundromat  
1190 - Day Care Center  
1199 - Comm w/ sinkhole  
1203 - Com. Land & Non-conforming Structure  
1204 - Store/Office w/Residence  
1211 - Downtown Core Area Misc  
1300 - Department Stores  
1400 - Supermarkets  
1500 - Regional Shopping Center  
1600 - Mini Plaza  
1610 - Neighborhood Plaza  
1620 - Neighborhood Shopping Cntr  
1671 - Community Shopping Cntr  
1700 - Office Building 1 Story  
1701 - Office Building - Prior residence  
1711 - 1 STORY 4-5 STAR, CLASS A OFFICE WEST, NORTH, EAST LAKE LAND  
1712 - 1 STORY 3 STAR, CLASS B OFFICE WEST, NORTH, EAST LAKE LAND  
1713 - 1 STORY 2 STAR, CLASS C OFFICE WEST, NORTH, EAST LAKE LAND  
1714 - 1 STORY 1 STAR, CLASS D OFFICE WEST,NORTH,EAST LKLD  
1721 - 1 STORY 4-5 STAR, CLASS A OFFICE DOWNTOWN LAKE LAND, SOUTH LAKE LAND  
1722 - 1 STORY 3 STAR, CLASS B OFFICE DOWNTOWN LAKE LAND, SOUTH LAKE LAND  
1723 - 1 STORY 2 STAR, CLASS C OFFICE DOWNTOWN LAKE LAND, SOUTH LAKE LAND  
1724 - 1 STORY 1 STAR,CLASS D OFFICE DWTN LKLD,SOUTH LKLD  
1732 - 1 STORY 3 STAR, CLASS B OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1733 - 1 STORY 1 STAR,CLASS D OFFICE DWTN LKLD,SOUTH LKLD  
1734 - 1 STORY 1 STAR,CLASS D OFFICE DWTN LKLD,SOUTH LKLD  
1742 - 1 STORY 3 STAR, CLASS B OFFICE AUBURNDALE, WINTER HAVEN  
1743 - 1 STORY 2 STAR, CLASS C OFFICE AUBURNDALE, WINTER HAVEN  
1744 - 1 STORY 1 STAR, CLASS D OFFICE AUBURNDALE, WINTER HAVEN  
1753 - 1 STORY 2 STAR,CLASS C OFFICE EASTSIDE OF COUNTY FROM DAVENPORT TO FROSTPROOF  
1754 - 1 STORY 1 STAR,CLASS D OFFICE FROM DAVENPORT TO FROSTPROOF  
1800 - Office Building Multi-Story  
1801 - Office Multi-sty - Prior residence  
1811 - MULTI-STORY 4-5 STAR, CLASS A OFFICE WEST, NORTH, EAST LAKE LAND  
1812 - MULTI-STORY 3 STAR, CLASS B OFFICE WEST, NORTH, EAST LAKE LAND  
1813 - MULTI-STORY 2 STAR, CLASS C OFFICE WEST, NORTH, EAST LAKE LAND  
1814 - MULTI-STORY 1 STAR, CLASS D OFFICE WEST, NORTH, EAST LAKE LAND  
1822 - MULTI-STORY 3 STAR, CLASS B OFFICE DOWNTOWN LAKE LAND, SOUTH LAKE LAND  
1823 - MULTI-STORY 2 STAR, CLASS C OFFICE DOWNTOWN LAKE LAND, SOUTH LAKE LAND  
1824 - MULTI-STORY 1 STAR, CLASS D OFFICE DOWNTOWN LAKE LAND, SOUTH LAKE LAND  
1832 - MULTI-STORY 3 STAR, CLASS B OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE

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**Property Use**

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1833 - MULTI-STORY 2 STAR, CLASS C OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1834 - MULT-STORY 1 STAR, CLASS D OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1842 - MULTIT-STORY 3 STAR, CLASS B OFFICE AUBURNDALE, WINTER HAVEN  
1843 - MULTI-STORY 2 STAR, CLASS C OFFICE AUBURNDALE, WINTER HAVEN  
1844 - MULTI-STORY 1 STAR, CLASS D OFFICE AUBURNDALE, WINTER HAVEN  
1853 - MULTI-STORY 2 STAR, CLASS C OFFICE EASTSIDE OF COUNTY FROM DAVENPORT TO FROSTPROOF  
1906 - Commercial Condo  
1940 - Hospitals (Taxable)  
1942 - Professional Bldgs  
1943 - Medical Complex/Drs. Offices  
1944 - Animal Clinics  
1945 - Funeral Homes  
1946 - Schools and Colleges (taxable)  
2000 - Airports (Private)  
2020 - MARINAS  
2100 - Restaurants & Cafeterias  
2101 - LOCAL RESTAURANTS/EATERIES UPSCALE DINING, HIGH LEVEL OF DECOR.  
2102 - LOCAL RESTAURANTS/EATERIES CASUAL DINING.  
2103 - LOCAL RESTAURANTS/EATERIES FAST CASUAL, MINIMUM DECOR.  
2104 - LOCAL RESTAURANTS/EATERIES MINIMUM TYPE STRUCTURES.  
2150 - NATIONAL/CHAIN RESTAURANTS CASUAL DINING  
2151 - NATIONAL/CHAIN RESTAURANTS FAST CASUAL DINING  
2200 - Fast Foods & Drive-Ins  
2201 - LOCAL FAST FOOD RESTAURANTS  
2250 - NATIONAL/CHAIN FAST FOOD RESTAURANTS  
2300 - Banks (S&L, Financial Insts.)  
2310 - Bank Branch office  
2400 - Insurance Co. (National & Regional)  
2500 - Svc & Repair Shops  
2600 - Service Stations  
2610 - Truck Stops  
2700 - Auto Sales/Svc (Dealerships)  
2701 - RV Sales/Service  
2702 - Motorcycle/Rec. Vehicles Sales/Service  
2710 - Farm Machinery Sales/Svc  
2720 - Marine Sales/Svc  
2730 - Mobile Home Sales/Svc  
2740 - Auto Parts Sales  
2750 - Auto Repair  
2760 - Used Sales & Rental/Leasing  
2770 - Quick Lube  
2780 - Car Wash  
2805 - Commercial Parking Lots  
2840 - Mobile Home and RV Parks  
2850 - MHP - 55+ PARK; LOT ONLY  
2851 - MHP - 55+ PARK; MH LOT AND UNIT  
2852 - MHP - 55+ PARK; MH LOT AND RECREATIONAL VEHICLE  
2853 - RVP - 55+ PARK; RECREATIONAL VEHICLE (RV)  
2854 - MHP - FAMILY PARK; LOT ONLY

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**Property Use**

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2855 - MHP - FAMILY PARK; MH LOT AND UNIT  
2856 - MHP - FAMILY PARK; MH LOT AND RECREATIONAL VEHICLE  
2857 - RVP - FAMILY PARK; RECREATIONAL VEHICLE (RV)  
2900 - Wholesale Outlets  
3000 - Florests & Greenhouses  
3100 - Theaters (Drive-Ins)  
3200 - Theaters (Enclosed)  
3300 - Bars & Lounges  
3400 - BowlingAlleys,Skating Rinks&Pool Hal  
3410 - Fitness Center  
3420 - Radio/TV Station  
3536 - Tourist Attractions  
3537 - Entert Facil.( Golf, Go Carts, Etc  
3538 - Clubhouse/Country Club/Cultural Org. (Taxable)  
3600 - Fish Camps  
3700 - Race Tracks  
3800 - Golf Courses & Dr. Ranges  
3900 - Hotels & Motels  
3910 - Bed & Breakfast  
3950 - Timeshare Properties  
4001 - Vacant Industrial  
4004 - Vac Indust w/misc imp@ 0 value  
4005 - Vac Ind/Imps on TPP  
4006 - Industrial improvements carried on other parcels  
4007 - Industrial w/ impr of some value (XFOB)  
4040 - Ind. Common Elements/Areas  
4064 - Vacant Industrial, Unbuildable No Charge  
4100 - Light Manufacturing  
4104 - Industrial w/ impr of some value (BLDG)  
4105 - Misc. Industrial Facility  
4202 - Heavy Industrial  
4216 - Heavy Ind-Pollution Cont. 193.011  
4300 - Lumber Yds, Sawmills, Plaining  
4400 - Citrus Packing Plants  
4500 - Citrus Canning/Processing  
4600 - Citrus Packing Plants  
4800 - ALL WH, DISTRIB, TERM, STORAGE UNDER 19,999 SF  
4801 - ALL WH, DISTRIB, TERM, STORAGE 20,000 TO 99,999 SF  
4805 - WH, DISTRIB, TERM, STORAGE STEEL CONSTR 100,000 TO 399,999 SF  
4810 - ALL WH, DISTRIB, TERM, STORAGE OVER 400,000 SF  
4814 - Wh,Distrib,Term,Truck over 20,000 sf  
4815 - Mini Warehouses  
4816 - Flex Buildings  
4817 - Wh,Distrib,Term,Truck over 20,000 sf with tilt up walls  
4820 - Wh,Distrib,Term,Truck under 20,000 sf  
4830 - Cold Storage  
4915 - Open Storage-New&Used Bldg Supplies  
4924 - Gas & Oil Storage & Distribution  
4925 - Auto Wrecking & Junkyards

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Property Use	
5100 - Cropland	Ag Exempt
5101 - Cropland w/Misc. Imp.	Ag Exempt
5102 - Cropland w/Res.	Ag Exempt
5103 - Cropland w/M.H.	Ag Exempt
5104 - CROPLAND W/MH ON TPP	Ag Exempt
5110 - Cropland w/Undev. Lnd.	Ag Exempt
5111 - Cropland w/Undev. w/Misc. Imp.	Ag Exempt
5112 - Cropland w/Undev. w/Res.	Ag Exempt
5113 - Cropland w/Undev. w/M.H.	Ag Exempt
5120 - Cropland w/Com. Land	Ag Exempt
5121 - Cropland w/Com. Bldg.	Ag Exempt
5150 - Cropland w/Citrus	Ag Exempt
5151 - Cropland w/Citrus/Misc. Imp.	Ag Exempt
5152 - Cropland w/Citrus/Res.	Ag Exempt
5153 - CROPLAND W/CITRUS/M.H.	Ag Exempt
5160 - Cropland w/Pasture	Ag Exempt
5161 - Cropland w/Pasture/Misc. Imp.	Ag Exempt
5162 - Cropland w/Pasture/Res.	Ag Exempt
5163 - Cropland w/Pasture/M.H.	Ag Exempt
5164 - CROPLAND W/PASTURE W/MH ON TPP	Ag Exempt
5170 - Cropland w/Farmland	Ag Exempt
5171 - Cropland w/Farmland/Misc. Imp.	Ag Exempt
5400 - Timber	Ag Exempt
5401 - Timber w/Misc. Imp.	Ag Exempt
5402 - Timber w/Res.	Ag Exempt
5403 - Timber w/M.H.	Ag Exempt
5410 - Timber w/Undev. Lnd.	Ag Exempt
5411 - Timber w/Undev. w/Misc. Imp.	Ag Exempt
5412 - Timber w/Undev. w/Res.	Ag Exempt
5413 - Timber w/Undev. w/M.H.	Ag Exempt
5420 - Timber w/Com. Land	Ag Exempt
5421 - Timber w/Com. Bldg.	Ag Exempt
5450 - Timber w/Citrus	Ag Exempt
5452 - Timber w/Citrus/Res.	Ag Exempt
5460 - Timber w/Pasture	Ag Exempt
5462 - Timber w/Pasture/Res.	Ag Exempt
5472 - Timber w/Farmland/Res.	Ag Exempt
6000 - Pasture	Ag Exempt
6001 - Pasture w/Misc. Imp.	Ag Exempt
6002 - Pasture w/Res.	Ag Exempt
6003 - Pasture w/M.H.	Ag Exempt
6004 - PASTURE W/MH ON TPP	Ag Exempt
6010 - Pasture w/Undev. Lnd.	Ag Exempt
6011 - Pasture w/Undev. w/Misc. Imp.	Ag Exempt
6012 - Pasture w/Undev. w/Res.	Ag Exempt
6013 - Pasture w/Undev. w/M.H.	Ag Exempt
6014 - PASTURE W/UNDEV. W/MH ON TPP	Ag Exempt
6020 - Pasture w/Com. Land	Ag Exempt
6021 - Pasture w/Com. Bldg.	Ag Exempt

Property Use	
6022 - Pasture w/M.H. Park	Ag Exempt
6023 - Pasture w/Golf Course	Ag Exempt
6033 - Pasture w/Farmland w/M.H.	Ag Exempt
6050 - Pasture w/Citrus	Ag Exempt
6051 - Pasture w/Citrus/Misc. Imp.	Ag Exempt
6052 - Pasture w/Citrus/Res.	Ag Exempt
6053 - Pasture w/Citrus/M.H.	Ag Exempt
6054 - PASTURE W/CITRUS W/MH ON TPP	Ag Exempt
6070 - Pasture w/Farmland	Ag Exempt
6071 - Pasture w/Farmland/Misc. Imp.	Ag Exempt
6072 - Pasture w/Farmland/Res.	Ag Exempt
6073 - Pasture w/Farmland/M.H.	Ag Exempt
6600 - Citrus	Ag Exempt
6601 - Citrus w/Misc. Imp.	Ag Exempt
6602 - Citrus w/Res.	Ag Exempt
6603 - Citrus w/M.H.	Ag Exempt
6604 - CITRUS W/MH ON TPP	Ag Exempt
6610 - Citrus w/Undev. Lnd.	Ag Exempt
6611 - Citrus w/Undev. w/Misc. Imp.	Ag Exempt
6612 - Citrus w/Undev. w/Res.	Ag Exempt
6613 - Citrus w/Undev. w/M.H.	Ag Exempt
6614 - Not Used	No Charge
6620 - Citrus w/Com. Land	Ag Exempt
6621 - Citrus w/Com. Bldg.	Ag Exempt
6622 - Citrus w/M.H. Park	Ag Exempt
6632 - Citrus w/Pasture w/Res.	Ag Exempt
6660 - Citrus w/Pasture	Ag Exempt
6661 - Citrus w/Pasture/Misc. Imp.	Ag Exempt
6662 - Citrus w/Pasture/Res.	Ag Exempt
6670 - Citrus w/Farmland	Ag Exempt
6671 - Citrus w/Farmland/Misc. Imp.	Ag Exempt
6672 - Citrus w/Farmland/Res.	Ag Exempt
6673 - Citrus w/Farmland/M.H.	Ag Exempt
6700 - Poultry, Bees, Fish, Rabbits...	Ag Exempt
6701 - Poultry, Bees, Fish, Rabbits... w/Misc. Imp.	Ag Exempt
6702 - Poultry, Bees, Fish, Rabbits... w/Res.	Ag Exempt
6703 - Poultry, Bees, Fish, Rabbits... w/M.H.	Ag Exempt
6710 - Poultry, Bees, Fish, Rabbits... w/Undev. Lnd.	Ag Exempt
6711 - POULTRY, BEES, FISH, RABBITS. W/MISC. IMP.	Ag Exempt
6712 - POULTRY, BEES, FISH, RABBITS... W/UNDEV. W/RES.	Ag Exempt
6721 - Poultry, Bees, Fish, Rabbits... w/Com. Bldg.	Ag Exempt
6760 - POULTRY, BEES, FISH, & RABBITS...W/PASTURE	Ag Exempt
6763 - Poultry, Bees, Fish, & Rabbits...w/Pasture/M.H.	Ag Exempt
6800 - Dairy	Ag Exempt
6801 - Dairy w/Misc. Imp.	Ag Exempt
6802 - Dairy w/Res.	Ag Exempt
6803 - Dairy w/M.H.	Ag Exempt
6810 - Dairy w/Undev. Lnd.	Ag Exempt
6811 - Dairy w/Undev. w/Misc. Imp.	Ag Exempt

Property Use	
6812 - Dairy w/Undev. w/Res.	Ag Exempt
6813 - Not Used	No Charge
6821 - Dairy w/Com. Bldg.	Ag Exempt
6850 - DAIRY W/CITRUS	Ag Exempt
6851 - Dairy w/Citrus/Misc Imp.	Ag Exempt
6870 - Dairy w/Farmland	Ag Exempt
6871 - Dairy w/Farmland/Misc. Imp.	Ag Exempt
6873 - DAIRY W/FARMLAND/M.H.	Ag Exempt
6900 - Nursery	Ag Exempt
6901 - Nursery w/Misc. Imp.	Ag Exempt
6902 - Nursery w/Res.	Ag Exempt
6903 - Nursery w/M.H.	Ag Exempt
6910 - Nursery w/Undev. Lnd.	Ag Exempt
6911 - Nursery w/Undev. w/Misc. Imp.	Ag Exempt
6912 - NURSERY W/UNDEV. W/RES.	Ag Exempt
6913 - Nursery w/Undev. w/M.H.	Ag Exempt
6921 - Nursery w/Undev. w/Com. Bldg.	Ag Exempt
6950 - Nursery w/Citrus	Ag Exempt
6960 - Nursery w/Pasture	Ag Exempt
6961 - Nursery w/Pasture/Misc. Imp.	Ag Exempt
6963 - NURSERY W/PASTURE/M.H.	Ag Exempt
6971 - Nursery w/Farmland/Misc. Imp.	Ag Exempt
6972 - Nursery w/Farmland/Res.	Ag Exempt
7000 - Vacant Institutional - vac land or misc impr of some value	
7040 - Vacant HOA Appurtenant Common Elements	No Charge
7050 - Vacant non-Appurtenant Common Elements	No Charge
7060 - Vacant Condo Common Elements - vac land or misc impr of some value	No Charge
7070 - Vacant CDD Parcel - vac land or misc impr of some value	No Charge
7071 - Churches- vacant land or misc impr of some value	
7072 - Schools & Colleges (Private) - vac land or misc impr of some value	
7073 - Hospitals (Privately Owned) - vac land or misc impr of some value	
7074 - Homes for the Aged - vac land or misc impr of some value	
7075 - Charitable including Orphanages - vac land or misc impr of some value	
7076 - Cemeteries - vac land or misc impr of some value	
7077 - Clubs & Lodges - vac land or misc impr of some value	
7078 - Nursing Homes (Medical Facilities) - vac land or misc impr of some value	
7079 - Cultural Organizations - vac land or misc impr of some value	
7081 - Vacant Military - vac land or misc impr of some value	
7082 - Vacant Forest, Parks - vac land or misc impr of some value	
7083 - Vacant Public County Schools - vac land or misc impr of some value	
7084 - Vacant Colleges - vac land or misc impr of some value	
7085 - Vacant Hospitals - vac land or misc impr of some value	
7086 - Vacant County - vac land or misc impr of some value	
7087 - Vacant State - vac land or misc impr of some value	
7088 - Vacant Federal - vac land or misc impr of some value	
7089 - Vacant Municipal - vac land or misc impr of some value	
7100 - Churches	
7101 - Churches (Taxable)	
7200 - Schools & Colleges (Private)	

Property Use	
7300 - Hospitals (Privately Owned)	
7400 - Homes for the Aged	
7500 - Charitable including Orphanages-improved	
7600 - Cemeteries	
7728 - Clubs & Lodges	
7750 - Non-Appurtenant Common Elements	No Charge
7770 - CDD Parcel Improved	
7800 - Nursing Homes (Medical Facilities)	
7900 - Cultural Organizations	
8050 - Vacant Mineral Rights (100% GOV EX)	No Charge
8076 - Vacant Cemetery (100% GOV EX)	
8081 - Vacant Military - vac land or misc impr of some value	
8082 - Vacant Forest, Parks - vac land or misc impr of some value	
8083 - Vacant Public County Schools - vac land or misc impr of some value	
8084 - Vacant Colleges - vac land or misc impr of some value	
8085 - Vacant Hospitals - vac land or misc impr of some value	
8086 - Vacant County - vac land or misc impr of some value	
8087 - Vacant State - vac land or misc impr of some value	
8088 - Vacant Federal - vac land or misc impr of some value	
8089 - Vacant Municipal - vac land or misc impr of some value	
8095 - Vacant Submrgd Land (100% GOV EX)	No Charge
8200 - Forests, Parks, Rec. Areas	
8300 - Schools,Public-County (Owned by Sch Brd)	
8400 - Colleges	
8500 - Hospitals (Municipal & County)	
8600 - Counties (Other than Pub Schools,Colleg	
8700 - State (Other than Military,Forests,P	
8800 - Federal (Other than Military, Forests,P	
8900 - Municipal (Other than Colleges,Parks&Re	
8930 - Municipal GOLF COURSE	
9000 - LEASEHOLD INTEREST	
9130 - Railroad Land	No Charge
9140 - Railroad Land w/Misc. Imp	No Charge
9190 - Utilities (Gas, Electric, Phone)	
9200 - Phosphate Land	
9207 - Phosphate Plants	
9208 - Sand Mines	
9209 - Sand Mines with Improvements	
9210 - Phosphate Land With Improvements	
9350 - Mineral Rights (Not Phos.)	No Charge
9360 - Phos. Mineral Rights	No Charge
9400 - Streets & R/W (Private)	No Charge
9500 - Submrgd Land/Lk Bottom/Perc Pond)	No Charge
9670 - Sewage/Borrow Pits/Spray Fields	No Charge
9681 - Waste Land	No Charge
9741 - Recreation Land (Covenant)	
9744 - Recreation Land w/Misc.Imp.(Covenant)	
9800 - Centrally Assessed Railroad Land	No Charge
9801 - Centrally Assessed Railroad Value	No Charge

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**Property Use**

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9900 - Unplatted up to 10 acres

9904 - Unplatted up to 10ac w/ impr @ zero val

9905 - Unplatted up to 10ac w/impr of some value

9910 - Inaccessible tracts

No Charge

9920 - Unplatted tracts 10 - 29.99 acres

9924 - TRACTS 10AC+ W/MISC.IMP. @ 0

9925 - Unplatted tracts 30 to 59.99 acres

9930 - Unplatted tracts 60 - 99.99 acres

9935 - Unplatted tracts 100+ acres

9940 - Recreational Land (Private)

9980 - Unplatted tracts w/ Lake Frontage

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**APPENDIX C**

**FIXED PROPERTY USE CODES**

## FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category Assigned
100	UNKNOWN OTHER	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
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	INSTITUTIONAL
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
143	YACHT CLUB	COMMERCIAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE, MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
250	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL

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256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	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
363	REFORMATORY, JUVENILE DETENTION CENTER	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	INSTITUTIONAL
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
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	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
629	LABORATORIES	INDUSTRIAL
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
632	RADIO, RADAR SITE	INDUSTRIAL
639	COMMUNICATIONS CENTER	INDUSTRIAL
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL

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644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL
647	WATER UTILITY	INDUSTRIAL
648	SANITARY SERVICE	INDUSTRIAL
655	CROPS, ORCHARDS	NON-SPECIFIC
659	LIVESTOCK PRODUCTION	NON-SPECIFIC
669	FOREST, TIMBERLAND	NON-SPECIFIC
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL
800	STORAGE PROPERTY OTHER	NON-SPECIFIC
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	WAREHOUSE
816	GRAIN ELEVATORS, SILO	NON-SPECIFIC
819	LIVESTOCK, POULTRY STORAGE	NON-SPECIFIC
839	REFRIGERATED STORAGE	WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL
880	VEHICLE STORAGE; OTHER	WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	WAREHOUSE
898	WHARF, PIER	NON-SPECIFIC
899	RESIDENTIAL OR SELF STORAGE UNITS	WAREHOUSE
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	HOTEL/MOTEL
9352	MOBILE HOME IN MOBILE HOME PARK	MOBILE HOME PARK
936	VACANT LOT	VACANT LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	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
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC

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984	INDUSTRIAL PLANT YARD	INDUSTRIAL
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

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**APPENDIX D**

**SITUATION FOUND CODES**

## TYPE OF SITUATION FOUND CODES

Situation Found Code	Description	EMS Type Call
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
116	Fuel burner/boiler malfunction, fire confined	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
122	Fire in mobile home, camper, recreational vehicle	No
123	Fire in portable building, fixed location	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
136	Self propelled motor home or recreational vehicle	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
161	Outside storage fire	No
162	Outside equipment fire	No
213	Steam rupture of pressure or process vessel	No
223	Air or gas rupture of pressure or process vessel	No
231	Chemical reaction rupture of process vessel	No
242	Blasting agent explosion (no fire)	No
243	Fireworks explosion (no fire)	No
244	Fireworks explosion (no fire)	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
341	Search for person on land	No
342	Search for person in water	No
351	Extrication of victim(s) from building/structure	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
355	Confined space rescue	No
356	High angle rescue	No

Situation Found Code	Description	EMS Type Call
361	Swimming/recreational water areas rescue	No
365	Watercraft rescue	Yes
381	Rescue or EMS standby	Yes
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
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
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
471	Explosive, bomb removal (for bomb scare, use 721)	No
481	Attempt to burn	No
511	Lock-out	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	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
571	Cover assignment, standby, moveup	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
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
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
721	Bomb scare - no bomb	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
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
911	Citizen complaint	No
<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
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
116	Fuel burner/boiler malfunction, fire confined	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
122	Fire in mobile home, camper, recreational vehicle	No
123	Fire in portable building, fixed location	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
136	Self propelled motor home or recreational vehicle	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
161	Outside storage fire	No
162	Outside equipment fire	No
213	Steam rupture of pressure or process vessel	No
223	Air or gas rupture of pressure or process vessel	No
231	Chemical reaction rupture of process vessel	No

Situation Found Code	Description	EMS Type Call
242	Blasting agent explosion (no fire)	No
243	Fireworks explosion (no fire)	No
244	Fireworks explosion (no fire)	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
341	Search for person on land	No
342	Search for person in water	No
351	Extrication of victim(s) from building/structure	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
355	Confined space rescue	No
356	High angle rescue	No
361	Swimming/recreational water areas rescue	No
365	Watercraft rescue	Yes
381	Rescue or EMS standby	Yes
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
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
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
471	Explosive, bomb removal (for bomb scare, use 721)	No
481	Attempt to burn	No
511	Lock-out	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	No

Situation Found Code	Description	EMS Type Call
555	Defective elevator	No
561	Unauthorized burning	No
571	Cover assignment, standby, moveup	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
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
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
713	Telephone, 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
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
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
911	Citizen complaint	No

**APPENDIX E**

**FORM OF NOTICE TO BE PUBLISHED**

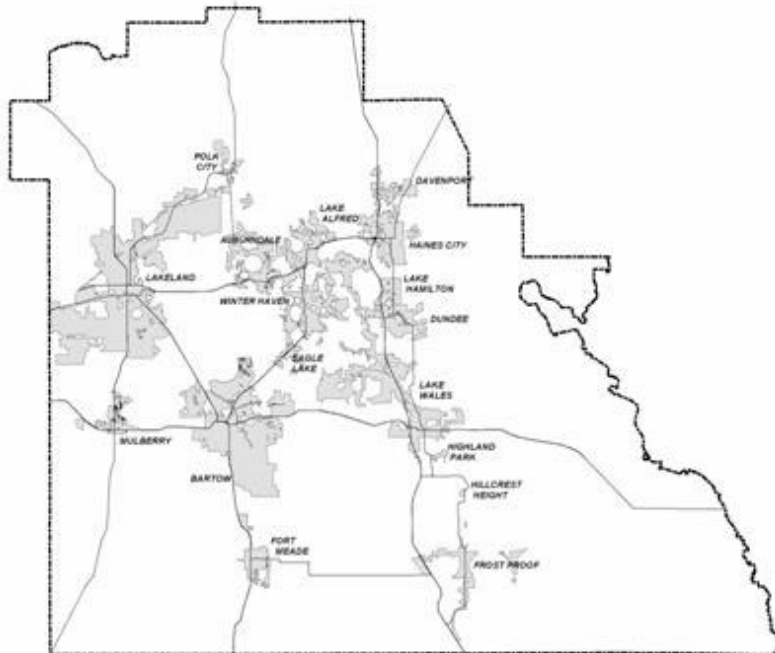
## APPENDIX E

### FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than August 24, 2026

### NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Polk County, Florida will conduct a public hearing to consider the continued imposition of fire assessments for the provision of fire protection services within the Polk County Fire Services District (the "District"), including the unincorporated area of the County, the City of Eagle Lake, the Town of Hillcrest Heights, the Town of Polk City, the Town of Lake Hamilton, and the City of Mulberry.



The hearing will be held at 6:00 p.m. on September 14, 2026, in the Commission Board Room, First Floor of the Administration Building located at 330 West Church Street, Bartow, Florida, for the purpose of receiving public comment on the proposed assessments and their collection of the tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Polk County Public Information Office at (863) 534-6000, at least five (5) days prior to the date of the hearing. If hearing impaired: (TDD) (863) 534-7777 or 1-800-955-8771, or Voice (V)1-800-855-8770, via Florida Relay Service.

The total annual fire assessment revenue to be collected within the District is estimated to be \$99,736,742.00 for fiscal year October 1, 2026 – September 30, 2027. The assessment for each parcel of property will be based upon each parcel’s classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire assessment schedule for FY 2026-27 and future fiscal years.

### **FIRE ASSESSMENTS**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$385				
Multi-Family Residential	\$311				
Mobile Home Park	\$118				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$787	\$222	\$35	\$548
	2,000 - 3,499	\$1,573	\$443	\$69	\$1,096
	3,500 - 4,999	\$2,753	\$775	\$120	\$1,917
	5,000 - 9,999	\$3,932	\$1,108	\$172	\$2,738
	10,000 - 19,999	\$7,864	\$2,215	\$343	\$5,476
	20,000 - 29,999	\$15,727	\$4,429	\$685	\$10,952
	30,000 - 39,999	\$23,591	\$6,643	\$1,027	\$16,428
	40,000 - 49,999	\$31,454	\$8,857	\$1,369	\$21,903
	50,000 - 99,999	\$39,317	\$11,071	\$1,711	\$27,379

Residential Property Use Categories	Rate Per Dwelling Unit/Space				
	100,000 - 249,999	\$47,181	\$13,285	\$2,054	\$32,855
	250,000 - 499,999	\$55,044	\$15,499	\$2,396	\$38,331
	500,000 - 749,999	\$62,908	\$17,713	\$2,738	\$43,806
	750,000 - 999,999	\$70,771	\$19,927	\$3,080	\$49,282
	≥ 1,000,000	\$78,634	\$22,141	\$3,422	\$54,758

Copies of the Polk County Fire Services Ordinance, the Tentative Rate Resolution, and the Fire Assessment Roll are available for inspection at the Clerk’s office, in the Administration Building located at 330 West Church Street, Bartow, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners’ action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Fire Department at (863) 534-0380, Monday through Friday between 9:00 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS OF  
POLK COUNTY, FLORIDA**

**APPENDIX F**

**FIRE ASSESSMENT MEMORANDUM**

# **Polk County, Florida Fire Assessment Update Report**

JUNE 2026

**Presented by:**  
Accenture Infrastructure and Capital Projects, LLC  
529 E Crown Point Rd  
Ocoee, Florida 35761  
(850) 681-3717

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- Appendix C — Polk County Building Improvement Codes
- Appendix D — Florida Department of Revenue (DOR) Codes

# Introduction

Polk County (County) has engaged the professional services and specialized assistance of Accenture Infrastructure and Capital Projects, LLC (Accenture) to assist the County with updating its existing fire assessment program for Fiscal Year 2026-27. Accenture is a consulting firm that specializes in addressing and resolving local government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop uniquely tailored funding and service delivery solutions for critical infrastructure and service needs. This document is the Polk County Fire Assessment Update Report (Assessment Report), which is one of the project deliverables specified in the agreed to scope of services.

## BACKGROUND

In Fiscal Year 2025-26 the assessment program funded approximately \$92.5 million of the County’s total fire costs. Table 1 lists the current fire assessment rates as implemented by the County for Fiscal Year 2025-26.

**Table 1**  
**Polk County Fire Assessment Rates (Fiscal Year 2025-26)**

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>		<b>Rate Per Dwelling Unit/Space</b>			
Single-Family Residential					\$393
Multi-Family Residential					\$270
Mobile Home Park Spaces					\$197

<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>					
<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>	
≤ 1,999	\$672	\$137	\$21	\$345	
2,000 - 3,499	\$1,343	\$274	\$42	\$690	
3,500 - 4,999	\$2,350	\$479	\$74	\$1,208	
5,000 - 9,999	\$3,357	\$683	\$105	\$1,725	
10,000 - 19,999	\$6,714	\$1,366	\$209	\$3,450	
20,000 - 29,999	\$13,428	\$2,732	\$418	\$6,900	
30,000 - 39,999	\$20,141	\$4,098	\$627	\$10,350	
40,000 - 49,999	\$26,855	\$5,464	\$835	\$13,800	
50,000 - 99,999	\$33,568	\$6,829	\$1,044	\$17,249	
100,000 - 249,999	\$40,282	\$8,195	\$1,253	\$20,699	
250,000 - 499,999	\$46,995	\$9,561	\$1,461	\$24,149	
500,000 - 749,999	\$53,709	\$10,927	\$1,670	\$27,599	
750,000 - 999,999	\$60,422	\$12,293	\$1,879	\$31,048	
≥ 1,000,000	\$67,136	\$13,658	\$2,087	\$34,498	

For Fiscal Year 2026-27, the County has decided to update the fire assessment program to reflect changes in the fire call data, the property composition, and the provision of fire services within the fire services area.

# Service Delivery Description

## SERVICE DESCRIPTION

Fire services are provided by the County to the entire unincorporated area of the County as well as to the City of Mulberry, Town of Hillcrest Heights, Town of Lake Hamilton, City of Eagle Lake and the City of Polk City, via the operation of 43 fire stations strategically located throughout the County. Table 2 provides a list of the Polk County Fire Stations with the Station Number and Address:

**Table 2**  
**Polk County Fire Station Locations**

Station	Location
<b>Station 1</b> Babson Park	714 N. Scenic Highway, Babson Park, FL 33827
<b>Station 2</b> Medulla	2523 Ewell Road, Lakeland, FL 33813
<b>Station 3</b> Lake Hamilton	75 S Broadway Ave, Haines City, FL 33844
<b>Station 4</b> Bradley	6949 Old Highway 37, Bradley, FL 33835
<b>Station 5</b> Jan Phyl Village	333 American Spirit Road, Winter Haven, FL 33880
<b>Station 6</b> Providence	8936 U.S. 98 N, Lakeland, FL 33809
<b>Station 7</b> Polk City	200 Commonwealth Blvd. SW, Polk City, FL 33868
<b>Station 8</b> Willow Oak	4210 Willis Road, Mulberry, FL 33860
<b>Station 9</b> Bartow - Rescue	1450 Pinehurst St., Bartow, FL 33830
<b>Station 10</b> Fort Meade	1235 9th St NE, Fort Meade, FL 33841
<b>Station 11</b> W. Lake Wales	2029 State Road 60, Lake Wales, FL 33859
<b>Station 12</b> E. Frostproof	1385 Fort Meade Rd, Frostproof, FL 33843
<b>Station 13</b> Sun Air	2021 Watkins Road, Haines City, FL 33844
<b>Station 14</b> Nalcrest - Engine Nalcrest - Rescue	69101 Nalcrest Road, Nalcrest, FL 33856 10399 Leisure Lane W., Lake Wales, FL 33898
<b>Station 15</b> Mulberry	300 Kid Ellis Road, Mulberry FL 33860
<b>Station 16</b> Auburndale	310 3rd Street, Auburndale, FL 33823
<b>Station 17</b> Eagle Lake	185 South 3rd. St., Eagle Lake, FL 33839
<b>Station 18</b> Cypress Gardens	2101 Register Road SE, Winter Haven, FL 33884

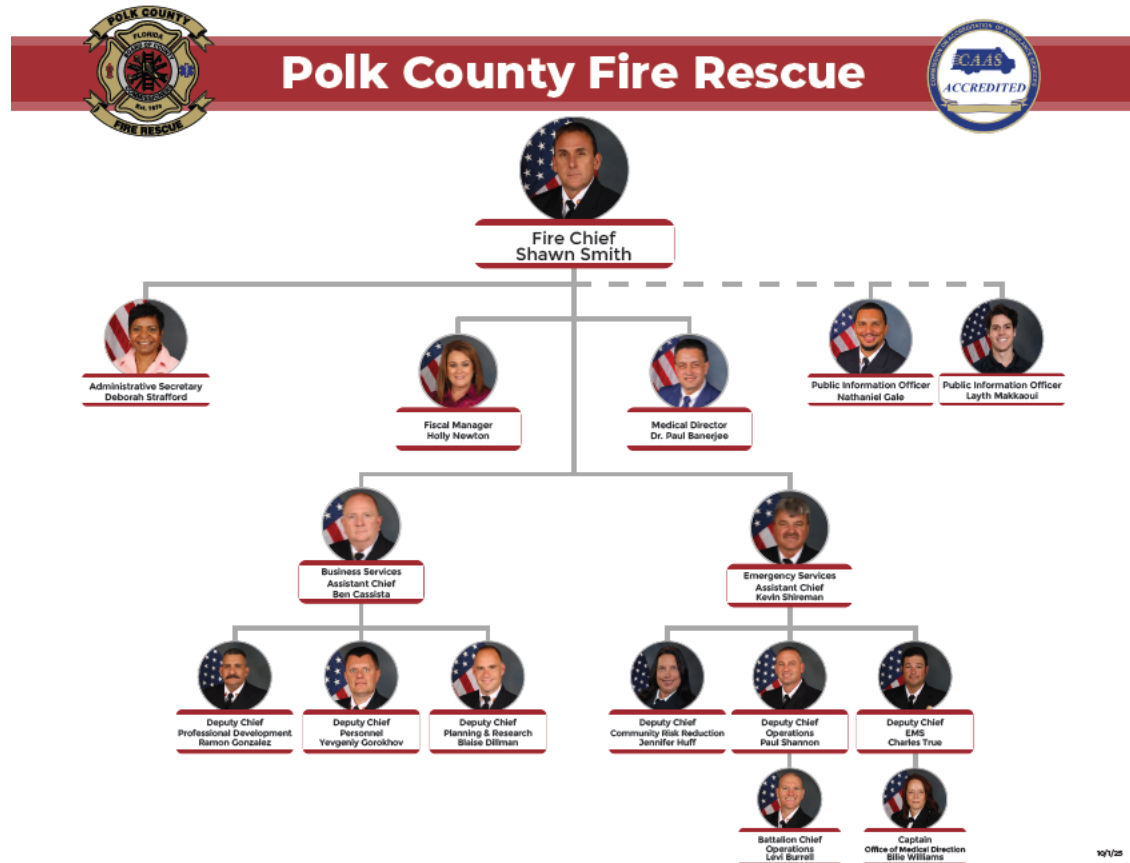
<b>Station</b>	<b>Location</b>
<b>Station 19</b> Peace Creek	5361 Rifle Range Road, Bartow, FL 33830
<b>Station 20</b> Loughman	4611 US 17 Davenport, FL 33837
<b>Station 21</b> Caloosa Lake	14684 U.S. 27, Lake Wales, FL 33853
<b>Station 22</b> Gibsonia	5201 Cornell St., Lakeland, FL 33810
<b>Station 23</b> Sleepy Hill	6750 Kathleen Road, Lakeland, FL 33810
<b>Station 24</b> Winston Creek	1140 N. Galloway Road, Lakeland, FL 33810
<b>Station 25</b> Moore Road	8525 Moore Road, Lakeland, FL 33809
<b>Station 26</b> Golfview	2902 State Road 60 E, Lake Wales, FL 33853
<b>Station 27</b> Indian Lake Estates	6221 Hogan Lane, Indian Lake Estates, FL 33855
<b>Station 28</b> Highland City	4104 Clubhouse Road, Highland City, FL 33846
<b>Station 29</b> Winter Haven	229 Avenue D, NW, Winter Haven, FL 33881
<b>Station 30</b> Haines City	901 Ledwith Ave., Haines City, FL 33844
<b>Station 31</b> South McKeel	1800 W. Parker St., Lakeland, FL 33815
<b>Station 32</b> East Lime Street	1255 E. Lime St., Lakeland, FL 33801
<b>Station 33</b> Northridge	6525 Ronald Reagan Parkway, Davenport, FL 33896
<b>Station 34</b> South Florida Ave.	3822 S. Florida Ave., Lakeland, FL 33813
<b>Station 35</b> SE Lakeland (Travis)	3409 Winter Lake Road, Lakeland, FL 33803
<b>Station 36</b> Lake Alfred	300 N. Seminole Ave, Lake Alfred, FL 33850
<b>Station 37</b> Solivita	1201 Cypress Parkway, Poinciana, FL 34759
<b>Station 38</b> Cottonwood	126 Cottonwood Drive, Davenport, FL 33837
<b>Station 39</b> Saddlecreek	3325 E. Main St., Lakeland, FL 33801
<b>Station 42</b> Four Corners	50945 U.S. 27, Davenport, FL 33837
<b>Station 44</b> Masterpiece	1695 Masterpiece Road, Lake Wales, FL 33898
<b>Station 45</b> Dundee	118 Merrill Ave, Dundee, FL 33838
<b>Station 46</b> Lake Marion Creek	9500 Marigold Ave., Kissimmee, FL 34759

Source: Polk County (2026).

Tables 3 through 5 outline the Fire Rescue Department’s current service operations and service components. Table 3 outlines the Fire Rescue Department’s organizational structure. Table 4 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 Report.

Table 5 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.

**Table 3**  
**Polk County Fire Services Organizational Chart**



Source: Polk County (2026).

**Table 4**  
**Fire Rescue Department Apparatus Normal Staffing**

Apparatus	Normal Staffing (Personnel)
Engines	3-4 Personnel
Aerial	3-4 Personnel
Ambulance	2 Personnel
Heavy Rescue	3 Personnel
Battalion Chief	1 Personnel
Tenders	1-3

Source: Polk County (2026).

**Table 5**  
**Polk County Fire Services Apparatus Inventory and Fire Flow (GPM)**

<b>Station</b>	<b>Apparatus</b>	<b>Pump Capacity (GPM)</b>
<b>Station 1</b>		
Babson Park	Ladder 1	1500
	Brush 1	250
<b>Station 2</b>		
Medulla	Air Truck 2	
	Rescue 20	
	Engine 2	1500
	Medic 202	
<b>Station 3</b>		
Lake Hamilton	Rescue Boat 2 - Sta 3	
	Engine 3	1250
<b>Station 4</b>		
Bradley	Engine 4	1250
	Brush 4	250
	Tender 4	1000
<b>Station 5</b>		
Jan Phyl Village	Engine 5	1500
	Brush 5	250
	Rescue 5	
<b>Station 6</b>		
Providence	Brush 6	250
	Engine 6	1250
	Tender 6	1000
	Rescue 6	
<b>Station 7</b>		
Polk City	Squad 7	1500
	Brush 7	250
	Tender 7	1000
	Rescue 7	
<b>Station 8</b>		
Willow Oak	Engine 8	1500
	Brush 8	250
<b>Station 9</b>		
Bartow - Rescue	Medic 9	
	Medic 209	
<b>Station 10</b>		
Fort Meade	Engine 10	1500
	Brush 10	250
	Rescue 10	
<b>Station 11</b>		
W. Lake Wales	Rescue 11	
	Engine 11	1250
<b>Station 12</b>		
E. Frostproof	Brush 12	250
	Engine 12	1500
	Tender 12	1250
	Drone 1	
	Rescue 12	
<b>Station 13</b>		
Sun Air	Engine 13	1500
	Tender 13	1250
	Brush 13	250
	Battalion	

<b>Station</b>	<b>Apparatus</b>	<b>Pump Capacity (GPM)</b>
<b>Station 14</b>		
Nalcrest - Engine	Engine 14	1250
	Brush 14	250
Nalcrest - Rescue	Rescue 14	
<b>Station 15</b>		
Mulberry	Brush 15	250
	Tender 15	1250
	Rescue 15	
	Ladder 15	2000
	Battalion	
<b>Station 16</b>		
Auburndale	Medic 16	
	Medic 216	
<b>Station 17</b>		
Eagle Lake	Rescue 17	
	Engine 17	1500
	Battalion	
<b>Station 18</b>		
Cypress Gardens	Rescue 218	
	Rescue 18	
	Engine 18	1500
<b>Station 19</b>		
Peace Creek	Engine 19	1250
	Brush 19	250
	Tender 19	1000
	Air 19	
<b>Station 20</b>		
Loughman	Brush 20	250
	Tender 20	1250
	Rescue 20	
	Engine 20	1500
<b>Station 21</b>		
Caloosa Lake	Squad 21	1500
	Brush 21	250
<b>Station 22</b>		
Gibsonia	Medic 22	
	Medic 222	
<b>Station 23</b>		
Sleepy Hill	Brush 23	250
	Tender 23	1250
	Rescue 23	
	Ladder 23	2000
	Battalion	
<b>Station 24</b>		
Winston Creek	Brush 24	250
	Engine 24	1500
	Rescue 24	
<b>Station 25</b>		
Moore Road	Tender 25	1250
	Rescue 25	
	Engine 25	1500
<b>Station 26</b>		
Golfview	Engine 26	1250

<b>Station</b>	<b>Apparatus</b>	<b>Pump Capacity (GPM)</b>
	Brush 26	250
	Tender 26	1000
	Rescue 26	
	Battalion	
<b>Station 27</b>		
Indian Lake Estates	Brush 27	250
	Engine 27	1250
	Rescue Boat 1 - Sta 27	
	Tender 27	1000
<b>Station 28</b>		
Highland City	Brush 28	250
	Engine 28	1500
	Rescue 28	
<b>Station 29</b>		
Winter Haven	Medic 29	
	Medic 229	
	Medic 329	
<b>Station 30</b>		
Haines City	Rescue 30	
	Rescue 230	
<b>Station 31</b>		
South McKeel	Medic 31	
	Medic 231	
<b>Station 32</b>		
East Lime Street	Medic 32	
	Medic 232	
<b>Station 33</b>		
Northridge	Tower 33	2000
	Rescue 33	
	Engine 33	1500
	Battalion	
<b>Station 34</b>		
South Florida Ave.	Medic 34	
	Medic 234	
<b>Station 35</b>		
SE Lakeland (Travis)	Ladder 35	1500
	Rescue 35	
	Heavy Rescue	EMS
	Battalion	
<b>Station 36</b>		
Lake Alfred	Engine 36	1500
	Rescue 36	
<b>Station 37</b>		
Solivita	Rescue 37	
	Engine 37	1250
<b>Station 38</b>		
Cottonwood	Engine 38	1500
	Airtruck 38	
	Rescue 38	
<b>Station 39</b>		
Saddlecreek	Rescue 39	
	Engine 39	1500

<b>Station</b>	<b>Apparatus</b>	<b>Pump Capacity (GPM)</b>
	Rescue 239	
<b>Station 42</b>		
Four Corners	Rescue 42	
	Brush 42	250
	Ladder 42	2000
<b>Station 44</b>		
Masterpiece	Engine 44	1500
	Tender 44	1000
	Brush 44	250
<b>Station 45</b>		
Dundee	Rescue 45	
<b>Station 46</b>		
Lake Marion Creek	Engine 46	1500
	Brush 46	250
	Rescue 46	
<b>Total GPM</b>		<b>72,250</b>

Source: Polk County (2026).

The current pumping capacity is defined as the combined amount of water that all apparatus can pump to a first alarm, non-residential fire. As outlined in Table 4, the pumping capacity of Polk County is 72,250 gallons per minute.

Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, the County has sufficient fire-flow capacity in the event of a structure fire involving unlimited square footage.<sup>1</sup> However, with the logistical difficulty of getting all apparatus on a particular scene at the same time, the County has made the policy decision to keep the current square foot cap on non-residential buildings of 1,000,000 square feet.

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

# Assessable Costs Calculations

## DEVELOPMENT OF FACTORS

### FIRE RESCUE VS. 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.

To address these concerns, Accenture developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was recently upheld by the Fourth District Court of Appeals in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010).

The projected Fiscal Year 2025-26 through 2029-30 fire rescue line item assessable cost calculations were allocated between fire rescue and emergency medical services as a result 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) do not provide a special benefit to property. Accordingly, the County’s 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, the line item expenditures for “Outside Medical Services” were allocated entirely to EMS and all expenditures under the “Fire Prevention” division were allocated entirely to fire.

### ADMINISTRATIVE FACTOR

The Administrative Factor was derived by creating a ratio between non-EMS or fire personnel and total combat personnel based on the projected five-year average staffing plan as provided by the County. This staffing plan is being used to account for additional fire/EMS consolidation and other service enhancements and their corresponding staffing changes that are planned over the next five years. The EMS personnel were allocated at 53.67 percent to account for the proportion of the total County population that is included in the fire services area. This is based on the US Census Bureau’s estimated population for Polk County as of July 1, 2025 which show the fire service area population of 469,500 out of the total County population of 874,790. Using the five-year average staffing and EMS allocation described above, the County has 141.8 non-EMS personnel and 51.85 EMS personnel, for a total of 193.65 combat personnel per shift. This yields a 73.23 percent non-EMS Administrative Factor. This factor was 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 “Utility Service”, “Office Supplies”, and “Postage” to determine the fire service costs of these line items.

## **OPERATIONAL FACTOR**

Other assessable cost line items were 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. For the sample period (November 2024 through October 2025), the County reported 122,947 total fire rescue incidents, of which 25,050 were non-EMS (fire) calls and 97,897 were EMS calls. This information resulted in a 20.37% non-EMS Operational Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire or EMS costs, and that could not be administratively allocated (see above). For example, the Operational Factor was applied to the budget line items for “Motor Fuels” and “Vehicle Maintenance” to determine the fire service costs of these line items.

## **ASSESSABLE COST CALCULATIONS**

The fire assessable cost calculations for Fiscal Years 2026-27 through 2030-31 are based on the following assumptions for the purpose of this Assessment Report.

- The County provided Accenture with the projected Fiscal Year 2026-27 through 2030-31 fire rescue budgets.
- EMS expenditures were allocated at 53.67 percent to account for the proportion of the population that is serviced in the fire services area.
- “Revenues” are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year.
- 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 is charged, it may be recouped as an add-on to the total assessable costs for the year.

The line item “Collection Costs @ 2% (tax collector)” under “Additional Costs” 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 to be 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 “Statutory Discount @ 5% (4% early payment/1% non-collection)” under “Additional Costs” reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

Table 6 shows the calculated assessable costs for Fiscal Year 2026-27 based on the assumptions provided above and the projected Fiscal Year 2026-27 budget as provided by the County. These calculations yield an estimated assessable cost of \$99,736,742 for Fiscal Year 2026-27.

**Table 6**  
**Single Year Assessable Budget (Fiscal Year 2026-27)**

	FY26/27 Projected	FY 26/27 Assessable
<b>Personnel Services</b>		
Straight Time	\$67,203,171	\$44,716,430
Straight Time (FOR BUDGET ONLY)	-\$6,374,171	-\$3,569,233
Vacation Term	\$41,500	\$26,488
Sick Term w/ FICA	\$10,000	\$3,930
Default Acct	\$0	-\$367,411
Default Acct Only -18	\$0	-\$970,953
Other Straight Time	\$1,030,000	\$684,687
Overtime Scheduled	\$6,377,171	\$3,570,412
Overtime Scheduled - Temp EE	\$255,000	\$173,158
Overtime Emergency	\$2,962,742	\$1,670,159
Incentives - Firefighters and EMS	\$2,061,750	\$832,036
Firefighter Officer One Cert	\$149,000	\$98,787
Uniform Allowance	\$184,160	\$112,016
Cell Phone Allowance	\$14,000	\$11,251
Payroll Tuition Reimb.	\$17,000	\$12,449
FICA Taxes	\$5,140,361	\$3,420,404
FICA Taxes (Budget Office)	\$505,951	\$271,398
Retirement Contributions	\$22,747,826	\$15,141,209
Retirement Contributions (Budget Office)	\$1,636,023	\$836,494
Health insurance	\$16,142,367	\$10,811,123
Life Insurance	\$18,744	\$12,373
Long Term Dis. Insurance	\$22,152	\$14,622
Workers' Comp	\$140,000	\$102,517
Unemployment Compensation	\$5,000	\$3,661
Sal Adj - Budget Only	\$1,000,781	\$393,315
SAFER Positions awarded	\$5,529,096	\$4,048,774
SAFER Positions increases	\$331,746	\$242,927
SAFER Revenue Offset	-\$4,146,822	-\$3,036,580
Sal Adj - Budget Only - Union Changes	\$2,573,481	\$1,884,475
<b>Total Personnel Services</b>	<b>\$125,578,029</b>	<b>\$81,150,918</b>
<b>Operating Expenditures</b>		
Professional Services	\$1,943,718	\$720,046
Computer Software	\$10,500	\$9,027
Outside Medical Services	\$65,499	\$8,714
Laundry and Dry Clean	\$11,300	\$7,051
Other Contractual Services	\$770,955	\$533,001
I.T.	\$1,905,016	\$1,166,085
Travel Out of County	\$72,000	\$47,080
Travel In County	\$1,000	\$732
Communication Services	\$180,500	\$109,184
Utility Services	\$547,491	\$332,379
Rent Lease Equipment Building	\$24,500	\$17,869
Maintenance Buildings/Grounds	\$568,500	\$400,688
Maintenance Equipment	\$258,000	\$159,251
Maintenance of Data Software	\$240,965	\$155,884
Vehicle Maint Charge - FM Only	\$4,805,806	\$867,840
Billable Vehicle Charge	\$313,500	\$54,493
Generator Maintenance	\$58,019	\$42,485
Print and Bind Outside	\$10,250	\$5,858

	<b>FY26/27 Projected</b>	<b>FY 26/27 Assessable</b>
Print and Bind Inside	\$27,500	\$17,450
Promotional Activities	\$30,000	\$21,968
T.D. Tourism Publicity	\$1,000	\$732
Other Current Charges	\$80,100	\$44,470
Emergency Radio Fees	\$770,064	\$563,892
Fleet Replacement Fee	\$3,665,321	\$671,960
Office Supplies	\$10,000	\$6,608
Postage	\$7,950	\$4,617
Furn/Equip (Less Than \$1000)	\$210,500	\$124,412
Motor Fuels	\$1,337,164	\$209,921
Misc Supplies & Exp	\$8,508,400	\$6,151
Medical Supplies	\$1,624,000	\$0
Operating Supplies Other	\$796,374	\$468,208
Publications and Subscriptions	\$75,250	\$55,946
Memberships and Dues	\$6,400	\$4,310
Education	\$293,000	\$152,470
Training and Education	\$349,285	\$255,770
<b>Total Operating Expenditures</b>	<b>\$29,579,827</b>	<b>\$7,246,553</b>
<b>Capital Outlay</b>		
Buildings & Plant	\$500,000	\$366,133
Autos, Trucks, Trailers	\$80,000	\$58,581
Improvements Other	\$300,000	\$219,680
Furn/Equip, Other (1000 and >)	\$1,577,500	\$661,529
Capital Expense - Program	\$5,000	\$5,000
<b>Total Capital Outlay</b>	<b>\$2,462,500</b>	<b>\$1,310,924</b>
<b>Aid to Other Governments</b>		
Interfund Transfer Out	\$428,000	\$313,410
I/F Indirect Expense	\$6,435,855	\$4,553,297
<b>Total Aid to Other Governments</b>	<b>\$6,863,855</b>	<b>\$4,866,707</b>
<b>Refunds</b>		
Refunds	\$200,000	\$78,602
<b>Total Refunds</b>	<b>\$200,000</b>	<b>\$78,602</b>
<b>TOTAL EXPENDITURES</b>	<b>\$164,684,211</b>	<b>\$94,653,704</b>
<b>Revenues</b>		
Firefighter Supplement	\$59,000	\$59,000
Fire Review and Inspection	\$292,910	\$304,659
Building Department	\$1,500,000	\$1,500,000
Interest	\$172,399	\$84,376
<b>TOTAL REVENUES</b>	<b>\$2,024,309</b>	<b>\$1,948,035</b>
<b>TOTAL NET EXPENDITURES</b>	<b>\$162,659,902</b>	<b>\$92,705,669</b>
<b>Additional Costs</b>		
Statutory Discount @ 5% (4% early payment / 1% non-coll)		\$4,986,838
Study Reimbursement		\$49,500
Collection Costs @ 2% (tax collector)		\$1,994,735
<b>Total Additional Costs</b>		<b>\$7,031,073</b>
<b>TOTAL ASSESSABLE COSTS</b>		<b>\$99,736,742</b>

Table 7 shows the Fiscal Year 2026-27 through Fiscal Year 2030-31 annual assessable budgets along with the five-year average assessable budget for Fiscal Year 2026-27 through Fiscal Year 2030-31.

**Table 7**  
**Proforma Assessable Budget (Fiscal Year 2026-27 through Fiscal Year 2030-31 and Five Year Average)**

	FY 26/27 Assessable	FY 27/28 Assessable	FY 28/29 Assessable	FY 29/30 Assessable	FY 30/31 Assessable	5 Year Average Assessable Budget
<b>Personnel Services</b>						
Straight Time	\$44,716,430	\$46,465,647	\$48,668,333	\$50,572,924	\$52,552,274	\$48,595,122
Straight Time (FOR BUDGET ONLY)	-\$3,569,233	-\$3,569,233	-\$3,569,233	-\$3,569,233	-\$3,931,275	-\$3,641,641
Vacation Term	\$26,488	\$26,488	\$26,488	\$26,488	\$26,488	\$26,488
Sick Term w/ FICA	\$3,930	\$3,930	\$3,930	\$3,930	\$3,930	\$3,930
Default Acct	-\$367,411	-\$367,411	-\$367,411	-\$367,411	\$425,620	-\$208,805
Default Acct Only -18	-\$970,953	-\$970,953	-\$970,953	-\$970,953	\$1,124,781	-\$551,806
Other Straight Time	\$684,687	\$684,687	\$684,687	\$684,687	\$684,687	\$684,687
Overtime Scheduled	\$3,570,412	\$3,570,412	\$3,570,412	\$3,570,412	\$3,932,454	\$3,642,820
Overtime Scheduled - Temp EE	\$173,158	\$173,158	\$173,158	\$173,158	\$173,158	\$173,158
Overtime Emergency	\$1,670,159	\$1,670,159	\$1,723,977	\$1,780,485	\$1,839,819	\$1,736,920
Incentives - Firefighters and EMS	\$832,036	\$832,036	\$832,036	\$832,036	\$832,036	\$832,036
Firefighter Officer One Cert	\$98,787	\$98,787	\$98,787	\$98,787	\$98,787	\$98,787
Uniform Allowance	\$112,016	\$112,016	\$112,016	\$112,016	\$112,016	\$112,016
Cell Phone Allowance	\$11,251	\$11,251	\$11,251	\$11,251	\$11,251	\$11,251
Payroll Tuition Reimb.	\$12,449	\$12,449	\$12,449	\$12,449	\$12,449	\$12,449
FICA Taxes	\$3,420,404	\$3,554,622	\$3,723,127	\$3,868,829	\$4,020,250	\$3,717,446
FICA Taxes (Budget Office)	\$271,398	\$276,060	\$280,861	\$285,806	\$290,899	\$281,005
Retirement Contributions	\$15,141,209	\$17,636,573	\$18,300,018	\$19,006,265	\$19,741,013	\$17,965,016
Retirement Contributions (Budget Office)	\$836,494	\$848,916	\$861,711	\$874,889	\$888,463	\$862,095
Health insurance	\$10,811,123	\$10,890,471	\$10,973,924	\$11,061,701	\$11,154,035	\$10,978,251
Life Insurance	\$12,373	\$12,373	\$12,373	\$12,373	\$12,373	\$12,373
Long Term Dis. Insurance	\$14,622	\$14,622	\$14,622	\$14,622	\$14,622	\$14,622
Workers' Comp	\$102,517	\$102,517	\$102,517	\$102,517	\$102,517	\$102,517
Unemployment Compensation	\$3,661	\$3,661	\$3,661	\$3,661	\$3,661	\$3,661
Sal Adj - Budget Only	\$393,315	\$785,750	\$1,111,260	\$1,434,676	\$1,461,934	\$1,037,387
SAFER Positions awarded	\$4,048,774	\$4,048,774	\$4,822,154	\$5,111,484	\$5,418,172	\$4,689,872
SAFER Positions increases	\$242,927	\$500,428	\$0	\$0	\$0	\$148,671
SAFER Revenue Offset	-\$3,036,580	-\$1,417,070	\$0	\$0	\$0	-\$890,730
Sal Adj - Budget Only - Union Changes	\$1,884,475	\$1,959,854	\$2,065,583	\$2,210,174	\$2,364,886	\$2,096,994
<b>Total Personnel Services</b>	<b>\$81,150,918</b>	<b>\$87,970,974</b>	<b>\$93,281,738</b>	<b>\$96,958,022</b>	<b>\$103,371,299</b>	<b>\$92,546,590</b>
<b>Operating Expenditures</b>						
Professional Services	\$720,046	\$720,046	\$720,046	\$720,046	\$720,046	\$720,046
Computer Software	\$9,027	\$9,027	\$9,027	\$9,027	\$9,027	\$9,027
Outside Medical Services	\$8,714	\$8,714	\$8,714	\$8,714	\$8,714	\$8,714
Laundry and Dry Clean	\$7,051	\$7,051	\$7,051	\$7,051	\$7,051	\$7,051
Other Contractual Services	\$533,001	\$533,001	\$533,001	\$533,001	\$532,608	\$532,922
I.T.	\$1,166,085	\$1,166,085	\$1,166,085	\$1,166,085	\$955,059	\$1,123,880
Travel Out of County	\$47,080	\$47,080	\$47,080	\$47,080	\$45,901	\$46,845
Travel In County	\$732	\$732	\$732	\$732	\$732	\$732
Communication Services	\$109,184	\$109,184	\$109,184	\$109,184	\$105,254	\$108,398
Utility Services	\$332,379	\$295,406	\$295,406	\$295,406	\$295,210	\$302,762
Rent Lease Equipment Building	\$17,869	\$17,869	\$17,869	\$17,869	\$17,476	\$17,790
Maintenance Buildings/Grounds	\$400,688	\$400,688	\$400,688	\$400,688	\$399,902	\$400,531
Maintenance Equipment	\$159,251	\$159,251	\$159,251	\$159,251	\$159,251	\$159,251
Maintenance of Data Software	\$155,884	\$155,956	\$156,030	\$156,104	\$148,607	\$154,516
Vehicle Maint Charge - FM Only	\$867,840	\$867,071	\$867,071	\$867,071	\$867,071	\$867,224

	FY 26/27 Assessable	FY 27/28 Assessable	FY 28/29 Assessable	FY 29/30 Assessable	FY 30/31 Assessable	5 Year Average Assessable Budget
Billable Vehicle Charge	\$54,493	\$54,493	\$54,493	\$54,493	\$49,025	\$53,399
Generator Maintenance	\$42,485	\$42,485	\$42,485	\$42,485	\$42,485	\$42,485
Print and Bind Outside	\$5,858	\$5,858	\$5,858	\$5,858	\$5,858	\$5,858
Print and Bind Inside	\$17,450	\$17,450	\$17,450	\$17,450	\$16,860	\$17,332
Promotional Activities	\$21,968	\$21,968	\$21,968	\$21,968	\$21,968	\$21,968
T.D. Tourism Publicity	\$732	\$732	\$732	\$732	\$732	\$732
Other Current Charges	\$44,470	\$44,470	\$44,470	\$44,470	\$43,684	\$44,313
Emergency Radio Fees	\$563,892	\$591,625	\$619,357	\$647,090	\$674,822	\$619,357
Fleet Replacement Fee	\$671,960	\$671,960	\$671,960	\$671,960	\$671,960	\$671,960
Office Supplies	\$6,608	\$6,608	\$6,608	\$6,608	\$6,608	\$6,608
Postage	\$4,617	\$4,617	\$4,617	\$4,617	\$3,635	\$4,421
Furn/Equip (Less Than \$1000)	\$124,412	\$124,412	\$124,412	\$124,412	\$123,626	\$124,255
Motor Fuels	\$209,921	\$211,256	\$212,610	\$213,984	\$215,133	\$212,581
Misc Supplies & Exp	\$6,151	\$6,151	\$6,151	\$6,151	\$6,151	\$6,151
Operating Supplies Other	\$468,208	\$468,233	\$468,257	\$468,282	\$465,742	\$467,744
Publications and Subscriptions	\$55,946	\$55,946	\$55,946	\$55,946	\$55,848	\$55,926
Memberships and Dues	\$4,310	\$4,310	\$4,310	\$4,310	\$4,113	\$4,270
Education	\$152,470	\$152,470	\$152,470	\$152,470	\$139,501	\$149,876
Training and Education	\$255,770	\$255,770	\$255,770	\$255,770	\$255,770	\$255,770
<b>Total Operating Expenditures</b>	<b>\$7,246,553</b>	<b>\$7,237,975</b>	<b>\$7,267,160</b>	<b>\$7,296,367</b>	<b>\$7,075,432</b>	<b>\$7,224,697</b>
<b>Capital Outlay</b>						
Buildings & Plant	\$366,133	\$366,133	\$366,133	\$366,133	\$366,133	\$366,133
Autos, Trucks, Trailers	\$58,581	\$58,581	\$58,581	\$58,581	\$58,581	\$58,581
Improvements Other	\$219,680	\$219,680	\$219,680	\$219,680	\$219,680	\$219,680
Furn/Equip, Other (1000 and >)	\$661,529	\$779,431	\$897,334	\$1,015,236	\$1,015,236	\$873,753
Capital Expense - Program	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total Capital Outlay</b>	<b>\$1,310,924</b>	<b>\$1,428,826</b>	<b>\$1,546,729</b>	<b>\$1,664,631</b>	<b>\$1,664,631</b>	<b>\$1,523,148</b>
<b>Aid to Other Governments</b>						
Interfund Transfer Out	\$313,410	\$313,410	\$313,410	\$313,410	\$313,410	\$313,410
I/F Indirect Expense	\$4,553,297	\$4,553,297	\$4,553,297	\$4,553,297	\$4,553,297	\$4,553,297
<b>Total Aid to Other Governments</b>	<b>\$4,866,707</b>	<b>\$4,866,707</b>	<b>\$4,866,707</b>	<b>\$4,866,707</b>	<b>\$4,866,707</b>	<b>\$4,866,707</b>
<b>Refunds</b>						
Refunds	\$78,602	\$78,602	\$78,602	\$78,602	\$78,602	\$78,602
<b>Total Refunds</b>	<b>\$78,602</b>	<b>\$78,602</b>	<b>\$78,602</b>	<b>\$78,602</b>	<b>\$78,602</b>	<b>\$78,602</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,653,704</b>	<b>\$101,583,084</b>	<b>\$107,040,935</b>	<b>\$110,864,329</b>	<b>\$117,056,670</b>	<b>\$106,239,745</b>
<b>Revenues</b>						
Firefighter Supplement	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000
Fire Review and Inspection	\$304,659	\$316,845	\$320,014	\$323,214	\$323,214	\$317,589
Building Department	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Interest	\$84,376	\$81,521	\$76,947	\$102,593	\$102,593	\$89,606
<b>TOTAL REVENUES</b>	<b>\$1,948,035</b>	<b>\$1,957,366</b>	<b>\$1,955,961</b>	<b>\$1,984,807</b>	<b>\$1,984,807</b>	<b>\$1,966,195</b>
<b>TOTAL NET EXPENDITURES</b>	<b>\$92,705,669</b>	<b>\$99,625,718</b>	<b>\$105,084,974</b>	<b>\$108,879,522</b>	<b>\$115,071,863</b>	<b>\$104,273,549</b>
<b>Additional Costs</b>						
Statutory Discount @ 5% (4% early payment / 1% non-coll)	\$4,986,838	\$5,356,222	\$5,649,730	\$5,853,738	\$6,186,660	\$5,606,638
Study Reimbursement	\$49,500	\$0	\$0	\$0	\$0	\$9,900
Collection Costs @ 2% (tax collector)	\$1,994,735	\$2,142,489	\$2,259,892	\$2,341,496	\$2,474,664	\$2,242,655
<b>Total Additional Costs</b>	<b>\$7,031,073</b>	<b>\$7,498,711</b>	<b>\$7,909,622</b>	<b>\$8,195,234</b>	<b>\$8,661,324</b>	<b>\$7,859,193</b>

	FY 26/27 Assessable	FY 27/28 Assessable	FY 28/29 Assessable	FY 29/30 Assessable	FY 30/31 Assessable	5 Year Average Assessable Budget
<b>TOTAL ASSESSABLE COSTS</b>	\$99,736,742	\$107,124,429	\$112,994,596	\$117,074,756	\$123,733,187	\$112,132,742

# Determination of Fire Services Demand

## INCIDENT DATA

Accenture obtained information from the County in an electronic format, identifying the number and type of fire incidents within the fire services area for November 2024 through October 2025. The County uses the Florida Fire Incident Reporting System (FFIRS) to record its fire incidents. The FFIRS is a tool for fire departments to report and maintain computerized records of fire incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire 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 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 departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the “fixed property use” as recorded on the fire incident reports.

Accenture analyzed the November 2024 through October 2025 fire incident data from the FFIRS to evaluate trends and determine if any aberrations were present. The County fire incident data from November 2024 through October 2025 represents 122,947 total incidents within the fire services area.

Of the 122,947 total incidents, there were 97,897 incidents classified as EMS based on the type of situation found indicated on the incident reports. These 97,897 EMS incidents were not included in this analysis.

Of the remaining 25,050 fire type incidents, there were 12,424 incidents classified as non-specific based on the type of situation found indicated on the incident reports. These 12,424 non-specific incidents were not included in this analysis. The County’s budget is sized based upon its ability to provide service to specific property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire services and the corresponding annual fire budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Using the fixed property use codes, the remaining 12,626 fire type incidents corresponding to specific property uses were assigned to the property use categories as detailed in Table 8.

**Table 8**  
**Fire Calls by Property Use Category (November 2024 through October 2025)**

Property Use Category	Number of Calls	Percentage of Total
Single-Family Residential	8736	69.19%
Multi-Family Residential	942	7.46%
Mobile Home Park	280	2.22%
Commercial	1445	11.44%
Industrial	124	0.98%
Warehouse	207	1.64%
Institutional	892	7.06%
<b>Total</b>	<b>12,626</b>	<b>100%</b>

Source: Polk County (2026).

## PROPERTY DATA

The County provided Accenture with information, in summary format, from the ad valorem tax roll from the Polk County Property Appraiser’s office to calculate the assessment rates in this Assessment Report. For parcels assigned to the residential property use category, the County provided Accenture with the total number of dwelling units or mobile home spaces. For parcels within the non-residential property use categories of commercial, industrial, warehouse and institutional, the County provided Accenture with the number of buildings in each square foot tier. Accenture relied solely on the property information provided by the County and made no adjustments to this information for the purposes of this Assessment Report. Structures in the lowest tier (1,999 square feet or less) were assigned 1,000 square feet for rate calculation purposes. Structures in all other tiers were assigned the lowest square footage of each tier for rate calculation purposes. Structures under 100 square feet were not included in the building unit counts and were not assessed. Attached as Appendix C are the Polk County Property Appraiser Building Improvement Codes and assigned rate category. Attached as Appendix D are the Florida Department of Revenue (DOR) use codes.

Table 9 illustrates the number of dwelling units in the Single-Family and Multi-Family category as well as the number of mobile home spaces in the Mobile Home Park category.

**Table 9**  
**Parcel Apportionment Residential Property Use Category**

<b>Residential Property Use Category</b>	<b>Number of Dwelling Units/Spaces</b>
Single-Family	179,649
Multi-Family	23,983
Mobile Home Park	18,785

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
Source: Polk County (2026).

Table 10 illustrates the number of commercial, industrial, warehouse and institutional buildings within each square foot tier in the Non-Residential Property Use Category.

**Table 10**  
**Parcel Apportionment Non-Residential Property Use Category**

<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq. ft.</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
≤ 1,999	1,361	154	19,023	905
2,000 - 3,499	762	105	1,698	312
3,500 - 4,999	366	70	609	274
5,000 - 9,999	576	153	879	462
10,000 - 19,999	263	82	446	326
20,000 - 29,999	66	24	122	69
30,000 - 39,999	32	11	58	35
40,000 - 49,999	10	12	49	23
50,000 - 99,999	30	9	74	16
100,000 - 249,999	11	7	51	11
250,000 - 499,999	-	1	15	-
500,000 - 749,999	-	-	3	-
750,000 - 999,999	-	-	1	-
≥ 1,000,000	-	-	1	-

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
Source: Polk County (2026).

# Computation of Fire Assessments

## SPECIAL BENEFIT ASSUMPTIONS

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

- 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) preserving or lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing the spread of fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

## APPORTIONMENT METHODOLOGY

The following section describes the assessment apportionment methodology for fire services based on: (i) the fire assessable cost calculations; (ii) summary property data as provided by the County; and (iii) the fire incident data.

## COST APPORTIONMENT

The five-year average (Fiscal Year 2026-27 through Fiscal Year 2030-31) assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected in the fire incident data from Table 8. This apportionment is illustrated in Table 11.

**Table 11**  
**Five-Year Average Cost Apportionment (Fiscal Year 2026-27 through Fiscal Year 2030-31)**

Property Category	Number of Calls	Percentage of Total	Five Year Average Assessable Budget
Single-Family Residential	8736	69.19%	\$77,585,271.36
Multi-Family Residential	942	7.46%	\$8,365,994.23
Mobile Home Park	280	2.22%	\$2,486,707.42
Commercial	1445	11.44%	\$12,833,186.48
Industrial	124	0.98%	\$1,101,256.14
Warehouse	207	1.64%	\$1,838,387.27
Institutional	892	7.06%	\$7,921,939.34
<b>Total</b>	<b>12,626</b>	<b>100%</b>	<b>\$112,132,742</b>

**PARCEL APPORTIONMENT**

The share of the fire assessable costs apportioned to each property use category was further apportioned among the individual dwelling units on parcels of property within the residential property use categories and the aggregate square footage of building space on non-residential parcels in the manner described in Table 12.

**Table 12  
Parcel Apportionment within Property Use Categories**

<b>Category</b>	<b>Parcel Apportionment</b>
Single-Family Residential	Dwelling Unit
Multi-Family Residential	Dwelling Unit
Mobile Home Park	Spaces
Non-Residential	
Commercial	Improvement Area Per Building Within Square Footage Classification (1,000,000 Square Foot Cap)
Industrial	
Warehouse	
Institutional	

**RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS**

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

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

Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical fire call data.

**RESIDENTIAL PROPERTY PARCEL APPORTIONMENT CALCULATION**

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to residential property 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 9 above illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

**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 Department can pump to a first alarm non-residential fire. As outlined by Table 5, the total GPM for the Fire Department across all apparatus is 72,250. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square footage. However, with the logistical difficulty of getting all apparatus on a particular scene at the same time, the County has made the policy decision to keep the current square foot cap on non-residential buildings of 1,000,000 square feet.
- The separation of the non-residential buildings by square foot classification ranges is fair and reasonable for the purpose of parcel apportionment because the demand for fire services, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the size of structures and improvements within benefited parcels.
- The greater the Building Area, the greater the potential for a large fire and the greater the number of firefighting resources that must be available in the event of a fire in a structure of that building's size. Therefore, it is fair and reasonable to use building area as a proxy for determining the parcels' fire assessment.
- Structures in the lowest tier (1,999 square feet or less) were assigned 1,000 square feet for rate calculation purposes. Structures in all other tiers were assigned the lowest square footage of each tier for rate calculation purposes. Structures under 100 square feet were not included in the building unit counts and were not assessed.
- As a consequence of the transient use and potential extraordinary vacancies recreational vehicle parks and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for recreational vehicle park property.
- Section 125.0168, Florida Statutes, provides that when a County levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, Florida Statutes, the non-ad valorem special assessment shall not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513, Florida Statutes shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.
- In accordance with section 125.0168, Florida Statutes, which mandates that the County treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the County, like the fire services assessment, it is fair and reasonable to assign the square footage of 400 square feet, the maximum size of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), Florida Statutes. Each mobile home space within an RV Park was assigned the actual square footage of the mobile home when known or a maximum of 720 square feet, the average size of a single-wide mobile home 12' x 60'. This square footage was then aggregated by parcel.

## **NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION**

Based upon the historical demand for fire services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of the County's total fire assessable costs. The amount of the assessable costs allocable to each parcel will be based upon the aggregate of all 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 assigned non-residential square feet to obtain an

assessment amount per building within the non-residential property category. For buildings containing non-residential improvements of 1,000,000 square feet or more, an assignment of improved area of 1,000,000 square feet was made.

Table 10 above illustrates the assignment of square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

## COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 13 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the five-year average (Fiscal Year 2026-27 through Fiscal Year 2030-31) assessable costs, with the current square footage cap of 1,000,000 square feet.

**Table 13**  
**Preliminary-Five-Year Average Assessment Rates (Fiscal Year 2026-27 through Fiscal Year 2030-31) (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$432				
Multi-Family Residential	\$349				
Mobile Home Park	\$133				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$885	\$249	\$39	\$616
	2,000 - 3,499	\$1,769	\$498	\$77	\$1,232
	3,500 - 4,999	\$3,095	\$872	\$135	\$2,155
	5,000 - 9,999	\$4,421	\$1,245	\$193	\$3,079
	10,000 - 19,999	\$8,841	\$2,490	\$385	\$6,157
	20,000 - 29,999	\$17,682	\$4,979	\$770	\$12,313
	30,000 - 39,999	\$26,523	\$7,468	\$1,155	\$18,469
	40,000 - 49,999	\$35,363	\$9,958	\$1,539	\$24,626
	50,000 - 99,999	\$44,204	\$12,447	\$1,924	\$30,782
	100,000 - 249,999	\$53,045	\$14,936	\$2,309	\$36,938
	250,000 - 499,999	\$61,886	\$17,425	\$2,694	\$43,095
	500,000 - 749,999	\$70,726	\$19,915	\$3,078	\$49,251
	750,000 - 999,999	\$79,567	\$22,404	\$3,463	\$55,407
	≥ 1,000,000	\$88,408	\$24,893	\$3,848	\$61,564

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
Estimated Gross Revenue: \$112,132,742; Estimated Exempt Buy-down: \$7,309,079; Estimated Net Revenue: \$104,823,664.

Table 14 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the Fiscal Year 2026-27 assessable costs, with the current square footage cap of 1,000,000 square feet.

**Table 14**  
**Preliminary Fiscal Year 2026-27 Assessment Rates (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$385				
Multi-Family Residential	\$311				
Mobile Home Park	\$118				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$787	\$222	\$35	\$548
	2,000 - 3,499	\$1,573	\$443	\$69	\$1,096
	3,500 - 4,999	\$2,753	\$775	\$120	\$1,917
	5,000 - 9,999	\$3,932	\$1,108	\$172	\$2,738
	10,000 - 19,999	\$7,864	\$2,215	\$343	\$5,476
	20,000 - 29,999	\$15,727	\$4,429	\$685	\$10,952
	30,000 - 39,999	\$23,591	\$6,643	\$1,027	\$16,428
	40,000 - 49,999	\$31,454	\$8,857	\$1,369	\$21,903
	50,000 - 99,999	\$39,317	\$11,071	\$1,711	\$27,379
	100,000 - 249,999	\$47,181	\$13,285	\$2,054	\$32,855
	250,000 - 499,999	\$55,044	\$15,499	\$2,396	\$38,331
	500,000 - 749,999	\$62,908	\$17,713	\$2,738	\$43,806
	750,000 - 999,999	\$70,771	\$19,927	\$3,080	\$49,282
	≥ 1,000,000	\$78,634	\$22,141	\$3,422	\$54,758

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
 Estimated Gross Revenue: \$99,736,742; Estimated Exempt Buy-down: \$6,501,078; Estimated Net Revenue: \$93,235,665.

Table 15 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the Fiscal Year 2027-28 assessable costs, with the current square footage cap of 1,000,000 square feet.

**Table 15**  
**Preliminary Fiscal Year 2027-28 Assessment Rates (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$413				
Multi-Family Residential	\$334				
Mobile Home Park	\$127				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$845	\$238	\$37	\$589
	2,000 - 3,499	\$1,690	\$476	\$74	\$1,177
	3,500 - 4,999	\$2,957	\$833	\$129	\$2,059
	5,000 - 9,999	\$4,223	\$1,190	\$184	\$2,941
	10,000 - 19,999	\$8,446	\$2,379	\$368	\$5,882
	20,000 - 29,999	\$16,892	\$4,757	\$736	\$11,763
	30,000 - 39,999	\$25,338	\$7,135	\$1,103	\$17,645
	40,000 - 49,999	\$33,784	\$9,513	\$1,471	\$23,526
	50,000 - 99,999	\$42,230	\$11,891	\$1,838	\$29,407
	100,000 - 249,999	\$50,676	\$14,269	\$2,206	\$35,289
	250,000 - 499,999	\$59,121	\$16,647	\$2,573	\$41,170
	500,000 - 749,999	\$67,567	\$19,025	\$2,941	\$47,051
	750,000 - 999,999	\$76,013	\$21,403	\$3,308	\$52,933
	≥ 1,000,000	\$84,459	\$23,781	\$3,676	\$58,814

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
 Estimated Gross Revenue: \$107,124,429; Estimated Exempt Buy-down: \$6,982,625; Estimated Net Revenue: \$100,141,804.

Table 16 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the Fiscal Year 2028-29 assessable costs, with the current square footage cap of 1,000,000 square feet.

**Table 16**  
**Preliminary Fiscal Year 2028-29 Assessment Rates (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$436				
Multi-Family Residential	\$352				
Mobile Home Park	\$134				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$891	\$251	\$39	\$621
	2,000 - 3,499	\$1,782	\$502	\$78	\$1,241
	3,500 - 4,999	\$3,119	\$878	\$136	\$2,172
	5,000 - 9,999	\$4,455	\$1,255	\$194	\$3,102
	10,000 - 19,999	\$8,909	\$2,509	\$388	\$6,204
	20,000 - 29,999	\$17,818	\$5,017	\$776	\$12,408
	30,000 - 39,999	\$26,727	\$7,526	\$1,164	\$18,611
	40,000 - 49,999	\$35,635	\$10,034	\$1,551	\$24,815
	50,000 - 99,999	\$44,544	\$12,543	\$1,939	\$31,019
	100,000 - 249,999	\$53,453	\$15,051	\$2,327	\$37,222
	250,000 - 499,999	\$62,361	\$17,559	\$2,714	\$43,426
	500,000 - 749,999	\$71,270	\$20,068	\$3,102	\$49,630
	750,000 - 999,999	\$80,179	\$22,576	\$3,490	\$55,833
	≥ 1,000,000	\$89,087	\$25,085	\$3,877	\$62,037

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
 Estimated Gross Revenue: \$112,994,596; Estimated Exempt Buy-down: \$7,365,256; Estimated Net Revenue: \$105,629,340.

Table 17 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the Fiscal Year 2029-30 assessable costs, with the current square footage cap of 1,000,000 square feet.

**Table 17**  
**Preliminary Fiscal Year 2029-30 Assessment Rates (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$451				
Multi-Family Residential	\$365				
Mobile Home Park	\$139				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$924	\$260	\$41	\$643
	2,000 - 3,499	\$1,847	\$520	\$81	\$1,286
	3,500 - 4,999	\$3,231	\$910	\$141	\$2,250
	5,000 - 9,999	\$4,616	\$1,300	\$201	\$3,214
	10,000 - 19,999	\$9,231	\$2,599	\$402	\$6,428
	20,000 - 29,999	\$18,461	\$5,198	\$804	\$12,856
	30,000 - 39,999	\$27,692	\$7,797	\$1,206	\$19,283
	40,000 - 49,999	\$36,922	\$10,396	\$1,607	\$25,711
	50,000 - 99,999	\$46,152	\$12,995	\$2,009	\$32,139
	100,000 - 249,999	\$55,383	\$15,594	\$2,411	\$38,566
	250,000 - 499,999	\$64,613	\$18,193	\$2,812	\$44,994
	500,000 - 749,999	\$73,843	\$20,792	\$3,214	\$51,422
	750,000 - 999,999	\$83,074	\$23,391	\$3,616	\$57,849
	≥ 1,000,000	\$92,304	\$25,990	\$4,017	\$64,277

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
 Estimated Gross Revenue: \$117,074,756; Estimated Exempt Buy-down: \$7,631,211; Estimated Net Revenue: \$109,443,545.

Table 18 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the Fiscal Year 2030-31 assessable costs, with the current square footage cap of 1,000,000 square feet.

**Table 18**  
**Preliminary Fiscal Year 2030-31 Assessment Rates (100% Funding)**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit/Space</b>				
Single-Family Residential	\$477				
Multi-Family Residential	\$385				
Mobile Home Park	\$147				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges) Capped at 1,000,000 sq ft</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$976	\$275	\$43	\$680
	2,000 - 3,499	\$1,952	\$550	\$85	\$1,359
	3,500 - 4,999	\$3,415	\$962	\$149	\$2,378
	5,000 - 9,999	\$4,878	\$1,374	\$213	\$3,397
	10,000 - 19,999	\$9,756	\$2,747	\$425	\$6,794
	20,000 - 29,999	\$19,511	\$5,494	\$850	\$13,587
	30,000 - 39,999	\$29,266	\$8,241	\$1,274	\$20,380
	40,000 - 49,999	\$39,022	\$10,988	\$1,699	\$27,173
	50,000 - 99,999	\$48,777	\$13,734	\$2,123	\$33,966
	100,000 - 249,999	\$58,532	\$16,481	\$2,548	\$40,760
	250,000 - 499,999	\$68,288	\$19,228	\$2,972	\$47,553
	500,000 - 749,999	\$78,043	\$21,975	\$3,397	\$54,346
	750,000 - 999,999	\$87,798	\$24,722	\$3,821	\$61,139
	≥ 1,000,000	\$97,554	\$27,468	\$4,246	\$67,932

Based on Institutional Tax-Exempt and Government Data from Previous Study.  
 Estimated Gross Revenue: \$123,733,187; Estimated Exempt Buy-down: \$8,065,223; Estimated Net Revenue: \$115,667,964.

## EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not trample on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the County's general funds.

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

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

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

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

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

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

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the fire assessment:

- Buildings of Non-Residential property that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

Table 19 summarizes the estimated five-year average (Fiscal Year 2026-27 through Fiscal Year 2030-31) impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property at the 100 percent of the 5-year average assessable costs.

**Table 19**  
**Estimated Exemptions – 5-Year Average Assessable Costs**

<b>Financial Classification</b>	<b>100% Funding</b>
Estimated Assessable Costs	\$112,132,742
Estimated Buy-down for Institutional Tax-Exempt	\$5,446,487
Estimated Buy-down for Governmental Tax-Exempt	\$1,862,592
<b>Estimated Revenue Generated</b>	<b>\$104,823,664</b>

Based on Institutional Tax-Exempt and Government Data from Previous Study.

# Outstanding Issues

## PROPERTY DATA

The County provided Accenture with information, in summary format, from the ad valorem tax roll from the Polk County Property Appraiser's office detailing the type, number and classification of billing units for each property use category. Additionally, Accenture used the Institutional Tax-Exempt and Government unit counts from the previous study for rate calculation purposes as this information was not readily available from the Property Appraiser's office. Accenture relied solely on this property information and made no adjustments to this information for the purposes of this Assessment Report. Accenture verified the following information with the County regarding the treatment of certain properties.

- Buildings with an area of less than 100 square feet are not included in the square footage used for rate calculations and are not assessed.
- Recreational Vehicle (RV) spaces in RV Parks are assessed in accordance with section 125.0168, Florida Statutes. Each RV space within a RV park is treated as a building of commercial property and assigned the square footage of 400 square feet based on the maximum square footage of a recreational vehicle, per section 320.01(1)(b).
- Common area elements are assessed in accordance with section 193.0235, Florida Statutes. The actual assessment amount is calculated for each common area element within a subdivision and then split proportionately amongst all assessable properties within the subdivision.

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

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on existing Institutional Tax-Exempt property data from a previous study. 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. If 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 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 the existing government property data from a previous study. 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. If 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.

## 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.

## **EXTENSION OF RATES**

To accurately calculate the rates for this fiscal year Accenture apportioned the assessable cost among properties using a particular methodology as detailed in this Assessment Report. To ensure that the special assessment program is not compromised the person/persons that prepare the assessment roll and extend the rates to particular properties should do so in the same manner as the rates were calculated in this Assessment Report. Failure to do so may result in inconsistencies between the methodology used to calculate rates for a specific property and the rates that a specific property is billed.

# Appendix A

## SITUATION FOUND CODES AND DESCRIPTIONS

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
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
116	Fuel burner/boiler malfunction, fire confined	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
122	Fire in mobile home, camper, recreational vehicle	No
123	Fire in portable building, fixed location	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
136	Self propelled motor home or recreational vehicle	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
161	Outside storage fire	No
162	Outside equipment fire	No
213	Steam rupture of pressure or process vessel	No
223	Air or gas rupture of pressure or process vessel	No
231	Chemical reaction rupture of process vessel	No
242	Blasting agent explosion (no fire)	No
243	Fireworks explosion (no fire)	No
244	Fireworks explosion (no fire)	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
341	Search for person on land	No
342	Search for person in water	No
351	Extrication of victim(s) from building/structure	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
355	Confined space rescue	No
356	High angle rescue	No
361	Swimming/recreational water areas rescue	No
365	Watercraft rescue	Yes
381	Rescue or EMS standby	Yes
411	Gasoline or other flammable liquid spill	No

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
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
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
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
471	Explosive, bomb removal (for bomb scare, use 721)	No
481	Attempt to burn	No
511	Lock-out	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	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
571	Cover assignment, standby, moveup	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
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
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
713	Telephone, 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
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

<b>Situation Found Code</b>	<b>Description</b>	<b>EMS Type Call</b>
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
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
911	Citizen complaint	No

# Appendix B

## FIXED PROPERTY USE CODES AND DESCRIPTIONS

<b>Fixed Property Use Code</b>	<b>Description</b>	<b>Category Assigned</b>
100	UNKNOWN OTHER	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
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	INSTITUTIONAL
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
143	YACHT CLUB	COMMERCIAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE,MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
250	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL

323	ASYLUM/MENTAL INSTITUTION	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
363	REFORMATORY, JUVENILE DETENTION CENTER	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	INSTITUTIONAL
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
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	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
629	LABORATORIES	INDUSTRIAL
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
632	RADIO, RADAR SITE	INDUSTRIAL
639	COMMUNICATIONS CENTER	INDUSTRIAL
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL
647	WATER UTILITY	INDUSTRIAL
648	SANITARY SERVICE	INDUSTRIAL
655	CROPS, ORCHARDS	NON-SPECIFIC
659	LIVESTOCK PRODUCTION	NON-SPECIFIC
669	FOREST, TIMBERLAND	NON-SPECIFIC
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL

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800	STORAGE PROPERTY OTHER	NON-SPECIFIC
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	WAREHOUSE
816	GRAIN ELEVATORS, SILO	NON-SPECIFIC
819	LIVESTOCK, POULTRY STORAGE	NON-SPECIFIC
839	REFRIGERATED STORAGE	WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL
880	VEHICLE STORAGE; OTHER	WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	WAREHOUSE
898	WHARF, PIER	NON-SPECIFIC
899	RESIDENTIAL OR SELF STORAGE UNITS	WAREHOUSE
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	HOTEL/MOTEL
9352	MOBILE HOME IN MOBILE HOME PARK	MOBILE HOME PARK
936	VACANT LOT	VACANT LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	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
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

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# Appendix C

POLK COUNTY PROPERTY APPRAISER  
BUILDING IMPROVEMENT CODES

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1101	DORMITORY	INSTITUTIONAL
1102	DORMITORY - FINISHED BASEMENT	INSTITUTIONAL
1103	APARTMENT	MULTI-FAMILY RESIDENTIAL
1104	APARTMENT - FINISHED BASEMENT	MULTI-FAMILY RESIDENTIAL
1105	CITY CLUB	INSTITUTIONAL
1106	APARTMENT LUXURY	MULTI-FAMILY RESIDENTIAL
1107	HOME FOR THE ELDERLY	INSTITUTIONAL
1108	HOME FOR THE ELDERLY - FINISHED BASEMENT	INSTITUTIONAL
1109	HOTEL - FULL SERVICE	COMMERCIAL
1110	HOTEL - FINISHED BASEMENT	COMMERCIAL
1111	CLUBHOUSE	COMMERCIAL
1112	CLUBHOUSE - SEMIFINISHED BASEMENT	COMMERCIAL
1113	HEALTH CLUB	COMMERCIAL
1114	HOTEL - LIMITED SERVICE	COMMERCIAL
1115	COUNTRY CLUB	COMMERCIAL
1116	COUNTRY CLUB - FINISHED BASEMENT	COMMERCIAL
1117	RECREATIONAL ENCLOSURE	COMMERCIAL
1119	GROUP CARE HOME	INSTITUTIONAL
1120	CLUBHOUSE SENIOR CENTER	INSTITUTIONAL
1121	MORTUARY	INSTITUTIONAL
1122	MORTUARY - FINISHED BASEMENT	INSTITUTIONAL
1123	ROOMING HOUSE	MULTI-FAMILY RESIDENTIAL
1125	RECTORY	INSTITUTIONAL
1127	FRATERNITY	MULTI-FAMILY RESIDENTIAL
1128	FRATERNITY - FINISHED BASEMENT	MULTI-FAMILY RESIDENTIAL
1129	SHELL APARTMENT	MULTI-FAMILY RESIDENTIAL
1131	HIGH-RISE ROW (TOWN) HOUSE	SINGLE FAMILY RESIDENTIAL
1132	HIGH-RISE ROW (TOWN) HOUSE - FIN BSMT	SINGLE FAMILY RESIDENTIAL
1201	ROW HOUSE END UNIT - 2 STORY	SINGLE FAMILY RESIDENTIAL
1202	MOTEL - EXTENDED STAY	COMMERCIAL
1203	MOTEL	COMMERCIAL
1204	MOTEL - FINISHED BASEMENT	COMMERCIAL
1205	OFFICE - APARTMENT	COMMERCIAL
1206	MOTEL GUEST ROOM - 2 STY - DOUBLE ROW	COMMERCIAL
1207	MULT RESIDENCE - ELDERLY ASSISTED LIVING	INSTITUTIONAL
1208	LODGE	INSTITUTIONAL
1209	MULT RESID - ELDER ASSIST LIVING FINBSMT	INSTITUTIONAL
1210	GUEST COTTAGE	SINGLE FAMILY RESIDENTIAL
1211	ROW HOUSE (TOWNHOUSE)	SINGLE FAMILY RESIDENTIAL
1212	BED & BREAKFAST INN	COMMERCIAL
1213	SENIOR CITIZEN TOWNHOUSE - 2 STORY - END	SINGLE FAMILY RESIDENTIAL
1214	MULTIPLE RESIDENCE	MULTI-FAMILY RESIDENTIAL
1215	MULTIPLE RESIDENCE - FINISHED BASEMENT	MULTI-FAMILY RESIDENTIAL
1216	SENIOR CITIZEN TOWNHOUSE - GAME RM BSMT	SINGLE FAMILY RESIDENTIAL
1217	URBAN ROW HOUSE - 2 STORY - END	MULTI-FAMILY RESIDENTIAL
1218	MULTIPLE RESIDENCE - SENIOR CITIZEN	MULTI-FAMILY RESIDENTIAL
1219	RETIREMENT COMMUNITY COMPLEX	INSTITUTIONAL
1220	SINGLE FAMILY RESIDENCE	SINGLE FAMILY RESIDENTIAL
1221	SHELL MULTIPLE RESIDENCE	MULTI-FAMILY RESIDENTIAL
1222	SINGLE FAMILY RESIDENCE - HIGH VALUE	SINGLE FAMILY RESIDENTIAL
1224	GUEST HOUSE	SINGLE FAMILY RESIDENTIAL
1226	BATH HOUSE	COMMERCIAL
1228	LOG HOME	SINGLE FAMILY RESIDENTIAL

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1230	EARTH SHELTERED HOME	SINGLE FAMILY RESIDENTIAL
1232	RAMMED EARTH HOME	SINGLE FAMILY RESIDENTIAL
1234	BALED STRAW HOME	SINGLE FAMILY RESIDENTIAL
1236	TROPICAL HOUSING	SINGLE FAMILY RESIDENTIAL
1238	RESIDENTIAL GARAGE - DETACHED	WAREHOUSE
1240	SINGLE FAMILY RESID - HIGH VAL - FIN BSM	SINGLE FAMILY RESIDENTIAL
1241	SINGLE FAMILY RESIDENCE - FINISHED BSMT	SINGLE FAMILY RESIDENTIAL
1242	SHELL TOWNHOUSE - 2 STORY	SINGLE FAMILY RESIDENTIAL
1243	SHELL TOWNHOUSE - 2 STORY	SINGLE FAMILY RESIDENTIAL
1244	SHELL TOWNHOUSE END - 2 STORY - INTERIOR	SINGLE FAMILY RESIDENTIAL
1245	RESIDENTIAL GARAGE - ATTACHED	NOT CHARGED
1246	RESIDENTIAL GARAGE - BUILT-IN	NOT CHARGED
1247	ROW HOUSE INSIDE UNIT - 2 STORY	SINGLE FAMILY RESIDENTIAL
1248	MOTEL GUEST ROOM - 2 STORY - SINGLE ROW	COMMERCIAL
1249	MOTEL GUEST ROOM - 1 STORY - DOUBLE ROW	COMMERCIAL
1250	MOTEL GUEST ROOM - 1 STORY - SINGLE ROW	COMMERCIAL
1251	SENIOR CITIZEN TOWNHOUSE - 2 STORY - ENT	SINGLE FAMILY RESIDENTIAL
1252	SENIOR CITIZEN TOWNHOUSE - 2 STORY - INS	SINGLE FAMILY RESIDENTIAL
1253	URBAN ROW HOUSE - DETACHED	SINGLE FAMILY RESIDENTIAL
1254	URBAN ROW HOUSE - 2 STORY - INSIDE	SINGLE FAMILY RESIDENTIAL
1255	HISTORICAL RESIDENCE	SINGLE FAMILY RESIDENTIAL
1256	MOTEL GUEST ROOM - 3 STORY - DOUBLE ROW	COMMERCIAL
1257	MOTEL GUEST ROOM - 3 STORY - SINGLE ROW	COMMERCIAL
1258	SHELL TOWNHSE - 2STY INTERIOR BLD - OUT	SINGLE FAMILY RESIDENTIAL
1259	SHELL MULT RESIDENCE INTERIOR BLD - OUT	MULTI-FAMILY RESIDENTIAL
1301	BAR/TAVERN	COMMERCIAL
1303	COCKTAIL LOUNGE	COMMERCIAL
1305	RESTAURANT	COMMERCIAL
1306	RESTAURANT - FINISHED BASEMENT	COMMERCIAL
1307	CAFETERIA	COMMERCIAL
1309	SNACK BAR	COMMERCIAL
1311	FAST FOOD RESTAURANT	COMMERCIAL
1313	CONVENIENCE MARKET	COMMERCIAL
1314	TRUCK STOP	COMMERCIAL
1315	MINI-MART/CONVENIENCE STORE	COMMERCIAL
1316	DINING ATRIUM	COMMERCIAL
1317	MARKET	COMMERCIAL
1319	FLORIST SHOP	COMMERCIAL
1320	ROADSIDE MARKET	COMMERCIAL
1321	DISCOUNT STORE	COMMERCIAL
1323	WAREHOUSE DISCOUNT	COMMERCIAL
1325	WAREHOUSE SHOWROOM STORE	COMMERCIAL
1327	WAREHOUSE FOOD STORE	COMMERCIAL
1329	RETAIL STORE	COMMERCIAL
1330	MALL ANCHOR DEPARTMENT STORE	COMMERCIAL
1331	DEPARTMENT STORE	COMMERCIAL
1332	DEPARTMENT STORE - DISPLAY BASEMENT	COMMERCIAL
1333	BARBER SHOP / BEAUTY SALON	COMMERCIAL
1334	DRUGSTORE	COMMERCIAL
1335	LAUNDROMAT	COMMERCIAL
1337	LAUNDRY - DRY CLEANER	COMMERCIAL
1339	DAIRY SALES BLDG	COMMERCIAL
1341	SHOPPING CENTER - NEIGHBORHOOD	COMMERCIAL

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1343	MIXED RETAIL W/ RES UNITS	COMMERCIAL
1344	MIXED RETAIL W/ OFFICE UNITS	COMMERCIAL
1345	SHOPPING CENTER - COMMUNITY	COMMERCIAL
1347	SHOPPING CENTER - REGIONAL	COMMERCIAL
1348	DISCOUNT SHOPPING CENTER- REGIONAL	COMMERCIAL
1349	MALL - ENCLOSED - STORAGE BSMT	COMMERCIAL
1350	SHELL REGIONAL MALL	COMMERCIAL
1351	SHELL COMMUNITY CENTER	COMMERCIAL
1352	SHELL NEIGHBORHOOD CENTER	COMMERCIAL
1353	REGIONAL SHOPPING CENTER INTERIOR RETAIL	COMMERCIAL
1355	SUPERMARKET	COMMERCIAL
1356	WINERY SHOP	COMMERCIAL
1357	WINERY SHOP - FINISHED BASEMENT	COMMERCIAL
1358	LUXURY BOUTIQUE	COMMERCIAL
1359	BANQUET HALL	COMMERCIAL
1360	MODULAR DINER	COMMERCIAL
1361	MEGA WAREHOUSE DISCOUNT	COMMERCIAL
1362	NEIGHBORHOOD CENTER - INTERIOR BUILD-OUT	COMMERCIAL
1363	MALL - COVERED	COMMERCIAL
1364	MALL - OPEN	COMMERCIAL
1401	LOFT	NOT CHARGED
1402	PRE-FAB FOOD BOOTH	COMMERCIAL
1403	INDUSTRIAL FLEX BUILDING	INDUSTRIAL
1404	SERVICE STATION	COMMERCIAL
1405	INDUSTRIAL LIGHT MANUFACTURING	INDUSTRIAL
1406	CAR WASH - SELF SERVE	COMMERCIAL
1407	INDUSTRIAL HEAVY MANUFACTURING	INDUSTRIAL
1408	CAR WASH - DRIVE THRU	COMMERCIAL
1409	ENGINEERING & RESEARCH BUILDING	COMMERCIAL
1410	CAR WASH - AUTOMATIC	COMMERCIAL
1411	LABORATORY BUILDING	COMMERCIAL
1413	COMPUTER CENTER	COMMERCIAL
1414	ENGINEERING & RESEARCH - DISPLAY BASEMEN	COMMERCIAL
1415	BROADCASTING FACILITY	COMMERCIAL
1416	PASSENGER TERMINAL	COMMERCIAL
1417	ARMORY - FINISHED BASEMENT	INSTITUTIONAL
1418	POST OFFICE - MAIN	INSTITUTIONAL
1419	POST OFFICE - BRANCH	INSTITUTIONAL
1420	POST OFFICE - PROCESSING CENTER	INSTITUTIONAL
1421	DISTRIBUTION WAREHOUSE	WAREHOUSE
1422	MEGA WAREHOUSE	WAREHOUSE
1423	TRANSIT WAREHOUSE	WAREHOUSE
1424	BROADCASTING FACILITY - SEMIFINISHED BAS	COMMERCIAL
1425	COLD STORAGE FACILITY	WAREHOUSE
1427	STORAGE WAREHOUSE	WAREHOUSE
1429	MINI-WAREHOUSE	WAREHOUSE
1431	HI-RISE MINIWAREHOUSE	WAREHOUSE
1432	CREAMERY	INDUSTRIAL
1433	ENGINEERING & RESEARCH - DISPLAY MEZZANI	COMMERCIAL
1435	MAINTENANCE HANGAR	WAREHOUSE
1437	STORAGE HANGAR	WAREHOUSE
1439	T-HANGAR	WAREHOUSE
1441	COMPLETE AUTO DEALERSHIP	COMMERCIAL

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1443	MUNICIPAL SERVICE GARAGE	INSTITUTIONAL
1445	MINI-LUBE GARAGE	COMMERCIAL
1447	STORAGE GARAGE	WAREHOUSE
1449	SERVICE (REPAIR) GARAGE	INDUSTRIAL
1451	SERVICE GARAGE SHED	INDUSTRIAL
1453	AUTOMOTIVE SERVICE CENTER	INDUSTRIAL
1455	SHOWROOM	COMMERCIAL
1457	PARKING STRUCTURE	WAREHOUSE
1459	UNDERGROUND PARKING	WAREHOUSE
1461	PARKING STRUCTURE - PARKING BASEMENT	WAREHOUSE
1463	SHELL BUILDING - OPEN MEZZANINE	WAREHOUSE
1465	INDUSTRIAL BUILDING - INTERIOR BUILD-OUT	INDUSTRIAL
1466	MECHANICAL BUILDING	COMMERCIAL
1468	TELEPHONE BUILDING	COMMERCIAL
1470	TRUCK WASH - DRIVE THRU	COMMERCIAL
1471	CAR WASH - CANOPY	COMMERCIAL
1472	BAKERY PLANT	INDUSTRIAL
1473	BOTTLING PLANT	INDUSTRIAL
1474	CANNERY PLANT	INDUSTRIAL
1475	CONTROL TOWERS	INDUSTRIAL
1476	RECYCLING FACILITY	INDUSTRIAL
1477	SOUND STAGE	COMMERCIAL
1478	LAUNDRY PLANT	INDUSTRIAL
1501	OFFICE BUILDING	COMMERCIAL
1502	ATRIUM	NOT CHARGED
1503	PARKING LEVEL	WAREHOUSE
1504	OFFICE BUILDING - OFFICE BASEMENT	COMMERCIAL
1505	OFFICE BUILDING - OFFICE MEZZANINE	COMMERCIAL
1506	MECHANICAL PENTHOUSE	COMMERCIAL
1510	CENTRAL BANK	COMMERCIAL
1512	MINI-BANK	COMMERCIAL
1514	BANK BRANCH -	COMMERCIAL
1515	BANK BRANCH - OFFICE MEZZANINE	COMMERCIAL
1516	MEDICAL BUILDING	COMMERCIAL
1518	DENTAL OFFICE/CLINIC	COMMERCIAL
1520	DISPENSARY	COMMERCIAL
1521	MEDICAL BUILDING - FINISHED BASEMENT	COMMERCIAL
1522	GENERAL HOSPITAL	INSTITUTIONAL
1523	GENERAL HOSPITAL - FINISHED BASEMENT	INSTITUTIONAL
1524	SURGICAL CENTER - FINISHED BASEMENT	INSTITUTIONAL
1526	CONVALESCENT HOSPITAL	INSTITUTIONAL
1527	CONVALESCENT HOSPITAL - FINISHED BASEMEN	INSTITUTIONAL
1530	KENNEL	COMMERCIAL
1531	KENNEL - FINISHED BASEMENT	COMMERCIAL
1532	VETERINARY HOSPITAL	COMMERCIAL
1540	FIRE STATION VOLUNTEER	INSTITUTIONAL
1542	FIRE STATION STAFFED	INSTITUTIONAL
1544	GOVERNMENTAL BUILDING	INSTITUTIONAL
1545	GOVERNMENTAL BUILDING - OFFICE BASEMENT	INSTITUTIONAL
1546	COMMUNITY SERVICE BUILDING	INSTITUTIONAL
1548	LIBRARY PUBLIC	INSTITUTIONAL
1549	LIBRARY PUBLIC	INSTITUTIONAL
1550	JAIL - CORRECTIONAL FACILITY	INSTITUTIONAL

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1552	JAIL - POLICE STATION	INSTITUTIONAL
1553	SHELL OFFICE BUILDING	COMMERCIAL
1563	OFFICE BUILDING - INTERIOR BUILD-OUT	COMMERCIAL
1579	INDOOR FIRING RANGE	COMMERCIAL
1601	CHURCH	INSTITUTIONAL
1602	CHURCH - BALCONY	INSTITUTIONAL
1603	CHURCH - CLASS. BASEMENT	INSTITUTIONAL
1604	CHURCH W/ SUNDAY SCHOOL	INSTITUTIONAL
1605	AUDITORIUM	COMMERCIAL
1606	AUDITORIUM - FINISHED BASEMENT	COMMERCIAL
1607	CHURCH EDUCATIONAL WING	INSTITUTIONAL
1608	FELLOWSHIP HALL	INSTITUTIONAL
1609	NARTHEX	COMMERCIAL
1610	THEATER - LIVE STAGE	COMMERCIAL
1611	THEATER - LIVE STAGE - BALCONY	COMMERCIAL
1615	THEATER - CINEMA	COMMERCIAL
1616	THEATER - CINEMA - BALCONY	COMMERCIAL
1620	FRATERNAL	COMMERCIAL
1622	VISITOR CENTER	COMMERCIAL
1625	MUSEUM	INSTITUTIONAL
1626	MUSEUM - DISPLAY BASEMENT	INSTITUTIONAL
1628	CONVENTION CENTER - MEZZANINE	INSTITUTIONAL
1630	CONVENTION CENTER	INSTITUTIONAL
1631	CASINO	COMMERCIAL
1632	ARCADE BUILDING	COMMERCIAL
1633	COMMUNITY CENTER	INSTITUTIONAL
1634	CASINO - MEZZANINE	COMMERCIAL
1635	BOWLING CENTER	COMMERCIAL
1636	SKATING RINK	COMMERCIAL
1637	INDOOR TENNIS CLUB	COMMERCIAL
1638	FITNESS CENTER - OPEN MEZZANINE	COMMERCIAL
1639	SKATING RINK ROLLER	COMMERCIAL
1640	SKATING RINK ICE	COMMERCIAL
1641	HANDBALL-RACQUETBALL	COMMERCIAL
1643	FITNESS CENTER	COMMERCIAL
1644	PAVILION	COMMERCIAL
1701	LIGHT COMMERCIAL UTILITY BUILDING	COMMERCIAL
1702	COMMODITY WAREHOUSE	WAREHOUSE
1703	LIGHT COMM. ARCH-RIB QUONEST	COMMERCIAL
1705	MATERIAL STORAGE BUILDING	WAREHOUSE
1707	LUMBER STORAGE BUILDING - VERTICAL	WAREHOUSE
1709	BOAT STORAGE BUILDING	WAREHOUSE
1711	MATERIAL STORAGE SHED	WAREHOUSE
1713	LUMBER STORAGE SHED - HORIZONTAL	WAREHOUSE
1714	GOLF STARTER BOOTHS	COMMERCIAL
1715	BOAT STORAGE SHED	WAREHOUSE
1716	GOLF CART STORAGE BUILDING	WAREHOUSE
1717	EQUIPMENT (SHOP) BUILDING STORAGE MEZZA	WAREHOUSE
1719	SHED OFFICE STRUCTURE	COMMERCIAL
1720	STORAGE SHED BUILDING - PREFABRICATED	WAREHOUSE
1721	BULK OIL STORAGE	WAREHOUSE
1722	FARM UTILITY SHED	WAREHOUSE
1723	EQUIPMENT SHED	WAREHOUSE

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1724	LEAN-TO FARM	WAREHOUSE
1725	TOOL SHED	WAREHOUSE
1727	MATERIAL SHELTER - LIGHT COMMERCIAL	COMMERCIAL
1728	ARENA SHELTERS	COMMERCIAL
1729	FARM SUN SHADES - LOW SHELTERS	NOT CHARGED
1731	COLD STORAGE FARM	WAREHOUSE
1732	CONTROLLED ATMOSPHERE STORAGE	WAREHOUSE
1733	POTATO STORAGE	WAREHOUSE
1734	SECURE STORAGE SHED	WAREHOUSE
1735	VEGETABLE STORAGE - ENVIRONMENTAL	WAREHOUSE
1736	GREENHOUSE MODIFIED HOOP	INDUSTRIAL
1737	FRUIT PACKING BARN	INDUSTRIAL
1738	TOBACCO BARN AIR CURING	INDUSTRIAL
1740	BAG FERTILIZER STORAGE	WAREHOUSE
1741	BULK FERTILIZER STORAGE	WAREHOUSE
1742	COTTON GIN	INDUSTRIAL
1743	TOBACCO BARN FLUE CURING	INDUSTRIAL
1744	DEHYDRATOR BUILDING - MECHANICAL MEZZANI	INDUSTRIAL
1745	POULTRY HOUSE - CAGE - ENCLOSED	INDUSTRIAL
1746	POULTRY FLOOR - BREEDER - PARTIAL FLOOR	INDUSTRIAL
1747	BARN GENERAL PURPOSE	WAREHOUSE
1748	FREESTALL BARN	WAREHOUSE
1749	DAIRY	INDUSTRIAL
1750	MILKHOUSE	INDUSTRIAL
1751	HAY LOFT	NOT CHARGED
1752	HOG BREEDING/GESTATION	WAREHOUSE
1753	SHEEP BARN	WAREHOUSE
1754	HOG SHED MODIFIED	WAREHOUSE
1755	HOG SHED	WAREHOUSE
1756	STABLE	WAREHOUSE
1757	STABLE HIGH VALUE	WAREHOUSE
1758	LEAN-TO	WAREHOUSE
1759	ARENA	COMMERCIAL
1760	FLATHOUSE - GRAIN STORAGE	WAREHOUSE
1761	FARM UTILITY BUILDING	WAREHOUSE
1762	FARM UTILITY ARCH-RIB QUONSET	WAREHOUSE
1763	FARM IMPLEMENT BUILDING	WAREHOUSE
1764	FARM IMPLEMENT ARCH-RIB QUONSET	WAREHOUSE
1765	FARM IMPLEMENT SHED	WAREHOUSE
1766	FEEDER BARN	WAREHOUSE
1767	LOAFING SHED	WAREHOUSE
1768	COMMODITY STORAGE SHED FARM	WAREHOUSE
1769	FARM SHELTERS (HAY SHEDS)	WAREHOUSE
1770	LABOR DORMITORY UTILITY BASEMENT	WAREHOUSE
1771	FARM UTILITY/GRAIN STORAGE (GRANARY) BUI	WAREHOUSE
1772	TRANSIENT LABOR CABIN	SINGLE FAMILY RESIDENTIAL
1773	HUNTING SHELTER	NOT CHARGED
1774	CORN CRIB - SPACED BOARD	WAREHOUSE
1775	FEED HANDLING & MIXING BUILDING	NOT CHARGED
1776	BARN CALVING	NOT CHARGED
1777	GREENHOUSE STRAIGHT WALL	NOT CHARGED
1778	GREENHOUSE HOOP (ARCH - RIB)	NOT CHARGED
1779	GREENHOUSE SHADE SHELTER	NOT CHARGED

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1780	GREENHOUSE LATH SHADE HOUSE	NOT CHARGED
1781	BANK BARN GENERAL PURPOSE	WAREHOUSE
1782	BARN SPECIAL PURPOSE	WAREHOUSE
1783	BANK BARN SPECIAL PURPOSE	WAREHOUSE
1784	BARN CONFINEMENT	WAREHOUSE
1785	MILKHOUSE SHED	WAREHOUSE
1786	SHEEP SHED	WAREHOUSE
1787	SEED PROCESSING STORAGE	WAREHOUSE
1788	TURKEY BARN	WAREHOUSE
1789	LIVESTOCK SHELTER - INDIVIDUAL	WAREHOUSE
1790	POULTRY CAGE - SCREENED - 1 STORY	WAREHOUSE
1791	POULTRY FLOOR - BROILER - NO FLOOR	WAREHOUSE
1792	HOG NURSERY	NOT CHARGED
1793	HOG FARROWING	NOT CHARGED
1794	HOG FINISHING	NOT CHARGED
1795	CORN CRIB - WIRE	NOT CHARGED
1796	CORN CRIB BINS	NOT CHARGED
1797	SEED PROCESSING STORAGE - MEZZANINE	NOT CHARGED
1801	HIGH SCHOOL	INSTITUTIONAL
1802	ALTERNATIVE SCHOOL	INSTITUTIONAL
1803	JUNIOR HIGH SCHOOL	INSTITUTIONAL
1805	ENTIRE ELEMENTARY	INSTITUTIONAL
1806	ENTIRE ELEMENTARY BASEMENT	INSTITUTIONAL
1807	CLASSROOM	INSTITUTIONAL
1808	CLASSROOM SPECIAL EDUCATION	INSTITUTIONAL
1809	MULTIPURPOSE BUILDING	INSTITUTIONAL
1811	SCIENCE LAB CLASSROOM	INSTITUTIONAL
1813	MANUAL ARTS	INSTITUTIONAL
1815	LECTURE CLASSROOMS	INSTITUTIONAL
1817	FINE ARTS BUILDING	INSTITUTIONAL
1819	BOOKSTORE	INSTITUTIONAL
1821	ELEMENTARY AND SECONDARY MEDIA CENTER	INSTITUTIONAL
1823	LIBRARY COLLEGE	INSTITUTIONAL
1824	LIBRARY COLLEGE - FINISHED/OPEND MEZZ	INSTITUTIONAL
1825	PHYSICAL EDUCATION BUILDING	INSTITUTIONAL
1827	GYMNASIUM	INSTITUTIONAL
1829	GYMNASIUM - CLASSROOM MEZZANINE	INSTITUTIONAL
1831	NATATORIUM	INSTITUTIONAL
1833	SHOWER BUILDING	COMMERCIAL
1835	FIELDHOUSE	WAREHOUSE
1836	FIELDHOUSE - FINISHED BASEMENT	WAREHOUSE
1837	RESTROOM BUILDING	COMMERCIAL
1838	MAINTENANCE STORAGE BUILDING	INDUSTRIAL
1839	DAY CARE CENTER	COMMERCIAL
1841	VOCATIONAL SCHOOL	INSTITUTIONAL
1843	ENTIRE COLLEGE	INSTITUTIONAL
1845	CLASSROOM COLLEGE	INSTITUTIONAL
1847	TECHNICAL TRADES	INSTITUTIONAL
1849	LECTURE HALL COLLEGE	INSTITUTIONAL
1850	LECTURE HALL COLLEGE - BALCONY	INSTITUTIONAL
1851	ARTS & CRAFTS COLLEGE -	INSTITUTIONAL
1855	SCIENCE BUILDING COLLEGE	INSTITUTIONAL
1856	SCIENCE BUILDING COLLEGE - FINISHED BAS	INSTITUTIONAL

<b>BUC Code</b>	<b>Description</b>	<b>Rate Category</b>
1857	GREENHOUSE INSTITUTION	INSTITUTIONAL
1860	COMMONS COLLEGE	INSTITUTIONAL
1861	COMMONS FINISHED BASEMENT	INSTITUTIONAL
1862	ADMINISTRATIVE OFFICE	COMMERCIAL
1863	ADMINISTRATIVE OFFICE - FINISHED BASEMEN	COMMERCIAL
1864	RELOCATABLE CLASSROOM	INSTITUTIONAL
1865	RELOCATABLE OFFICE	COMMERCIAL
6401	Stations with Service Bays	COMMERCIAL
6402	Prefabricated Food Booths	COMMERCIAL
6403	Car Wash - Manual	COMMERCIAL
6404	Car Wash - Drive-thru	COMMERCIAL
6405	Car Wash - Automatic	COMMERCIAL
6406	Car Wash Canopies	COMMERCIAL
AF	A - FRAME	SINGLE FAMILY RESIDENTIAL
AH	Attached Housing	SINGLE FAMILY RESIDENTIAL
CDO	CONDO	MULTI-FAMILY RESIDENTIAL
DU	Duplex	MULTI-FAMILY RESIDENTIAL
GD	Geo - Dome	SINGLE FAMILY RESIDENTIAL
LC	Log Cabin	SINGLE FAMILY RESIDENTIAL
MH	Mobile Home/Manufactured Home	SINGLE FAMILY RESIDENTIAL
MO	Modular Home	SINGLE FAMILY RESIDENTIAL
PF	PreFab	SINGLE FAMILY RESIDENTIAL
SF	Single Family	SINGLE FAMILY RESIDENTIAL
SH	Stilt Home	SINGLE FAMILY RESIDENTIAL
TC	Tourist Court	SINGLE FAMILY RESIDENTIAL

# Appendix D

FLORIDA DEPARTMENT OF REVENUE (DOR) CODES

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**Property Use**

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0331 - MULTI-FAMILY LOW INCOME (USDA, SECT. 8, ETC.)  
1730 - ONE-STORY, CLASS C, OFFICE, 1 - 9,999 SQFT  
1731 - ONE-STORY, CLASS C, OFFICE, 10,000 & LARGER SQFT  
3901 - INDEPENDENTLY OWNED MOTELS  
0001 - Vac.Res  
0002 - Vac. MH - PLATTED  
0003 - Vac. CONDO SITE - PLATTED  
0004 - Vac. Res. w/misc impr @ zero value  
0006 - Residential Improvements carried on other pcl's  
0007 - Res. or MH lot w/ misc impr of some value  
0008 - Lot w/ MH on TPP  
0009 - Vacant RV Lot  
0024 - Vac. mh lot w/ misc impr @ 0 value  
0028 - Vac. MH waterfront lot  
0044 - Vac. Condo/RV Lot  
0064 - Vac. Residential, Unbuildable No Charge  
0080 - Vac. Lakefront.  
0082 - Vac. other waterfront  
0084 - Vac. Lakefront w/ misc impr @ zero value  
0085 - Vac. Lakefront w/misc impr of some value  
0086 - Vac. Golf course front  
0088 - Vac. Airstrip front  
0099 - Vac. w/ Sinkhole History  
0100 - SFR up to 2.49 AC  
0101 - SFR 2.5 TO 9.99AC  
0102 - SFR 10+ AC  
0140 - Attached Housing  
0150 - Modular Home up to 2.49 acres  
0151 - Modular Home 2.50 - 9.99 acres  
0152 - Modular Home 10+ acres  
0160 - SFR - RENTAL  
0180 - Res. Lakefront  
0182 - SFR other waterfront  
0183 - Modular Home Lakefront  
0185 - Modular Home other Waterfront  
0186 - SFR Golf course front  
0187 - Modular Home Golf Course front  
0188 - SFR Airstrip front  
0199 - SFR w/ Sinkhole History  
0200 - M.H. (RP) up to 2.49 Acres  
0201 - M.H. (RP) 2.5 - 9.99 Acres  
0202 - M.H. (RP) 10+ Acres  
0280 - M.H. Lakefront (RP Tag)  
0282 - M.H. other Waterfront w/ value(RP)  
0286 - M.H. Golf course front (RP)  
0299 - M.H. w/ Sinkhole History  
0301 - Multi-Family 10+ (indiv units)  
0310 - Multi-family - 10 - 49 units  
0320 - Multi-family 50 units +  
0330 - Multi Family - Low Income & Gov  
0350 - DUPLEXES, TRI'S, QUAD'S IN THE GREATER LAKELAND AREA 10-49 UNITS  
0351 - DUPLEXES, TRI'S, QUAD'S IN HIGHLANDS CITY, MULBERRY, BARTOW, FORT  
MEADE, EAGLE LAKE AREA 10-49 UNITS  
0352 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED,

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**Property Use**

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## WINTER HAVEN AREA 10-49 UNITS

0353 - DUPLEXES, TRI'S, QUAD'S ALONG HWY 27, EAST PART OF THE COUNTY  
FROM DAVENPORT TO FROSTPROOF 10-49 UNI

0360 - Migrant Camps 10+ units

0400 - Condominiums

0401 - Condominiums - M.H. (indiv unit)

0441 - Condominiums - R.V. (indiv unit)

0500 - CO-OP Apartments

0650 - Assisted living facility

0651 - Skilled Nursing Homes (Private-Medical)

0652 - Retirement Facility (Mixed)

0653 - CCRC (Continuing Care Retirement Community)

0801 - Multiple SFR Residences

0802 - Multiple MH Residences

0803 - Multiple Residences SFR &amp; MH

0810 - Duplexes

0811 - Com MF w/SF Rental

0820 - Triplexes &amp; Quad

0830 - Apartments (5-9 Units)

0850 - DUPLEXES, TRI'S, QUAD'S IN THE GREATER LAKELAND AREA 9 UNITS OR  
LESS0851 - DUPLEXES, TRI'S, QUAD'S IN HIGHLANDS CITY, MULBERRY, BARTOW, FORT  
MEADE, EAGLE LAKE AREA 9 UNITS OR0852 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED,  
WINTER HAVEN AREA 9 UNITS OR LESS  
0853 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED,  
WINTER HAVEN AREA 9 UNITS OR LESS0853 - DUPLEXES, TRI'S, QUAD'S IN POLK CITY, AUBURNDALE, LAKE ALFRED,  
WINTER HAVEN AREA 9 UNITS OR LESS

0860 - Migrant Camps 9 units or less

0900 - Vac. Residential Common Elements/Areas No Charge

0901 - Imp. Residential Common Elements/Areas No Charge

0989 - Splits in Progress

1000 - Vacant Commercial

1004 - Vac Comm misc impr @ zero value

1005 - Vac. Com./Imps on TPP

1006 - Comm. improvements carried on other pcl's

1007 - Comm. miscimps of some value

1038 - Vac. Commercial Golf Course Land

1040 - Comm. Common Elements/Areas No Charge

1064 - Vacant Commercial, Unbuildable No Charge

1099 - Vacant Commercial w/ sinkhole

1100 - Com. Misc.

1104 - Structure(s) of some value

1110 - Retail up to 4999 sf

1120 - Retail 5000sf to 20000sf

1130 - Retail Over 20000 sf

1140 - Drug Store

1150 - Discount Stores

1160 - Post Office (Not Gov. Owned)

1170 - Home Improvement Center

1171 - Furniture Stores

1172 - Dollar Stores

1174 - Convenience Stores w/Gas

1175 - Convenience Stores ONLY

1179 - Beauty Shops

1180 - Laundromat

1190 - Day Care Center

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**Property Use**

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1199 - Comm w/ sinkhole  
1203 - Com. Land & Non-conforming Structure  
1204 - Store/Office w/Residence  
1211 - Downtown Core Area Misc  
1300 - Department Stores  
1400 - Supermarkets  
1500 - Regional Shopping Center  
1600 - Mini Plaza  
1610 - Neighborhood Plaza  
1620 - Neighborhood Shopping Cntr  
1671 - Community Shopping Cntr  
1700 - Office Building 1 Story  
1701 - Office Building - Prior residence  
1711 - 1 STORY 4-5 STAR, CLASS A OFFICE WEST, NORTH, EAST LAKELAND  
1712 - 1 STORY 3 STAR, CLASS B OFFICE WEST, NORTH, EAST LAKELAND  
1713 - 1 STORY 2 STAR, CLASS C OFFICE WEST, NORTH, EAST LAKELAND  
1714 - 1 STORY 1 STAR, CLASS D OFFICE WEST,NORTH,EAST LKLD  
1721 - 1 STORY 4-5 STAR, CLASS A OFFICE DOWNTOWN LAKELAND, SOUTH LAKELAND  
1722 - 1 STORY 3 STAR, CLASS B OFFICE DOWNTOWN LAKELAND, SOUTH LAKELAND  
1723 - 1 STORY 2 STAR, CLASS C OFFICE DOWNTOWN LAKELAND, SOUTH LAKELAND  
1724 - 1 STORY 1 STAR,CLASS D OFFICE DWTN LKLD,SOUTH LKLD  
1732 - 1 STORY 3 STAR, CLASS B OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1733 - 1 STORY 1 STAR,CLASS D OFFICE DWTN LKLD,SOUTH LKLD  
1734 - 1 STORY 1 STAR,CLASS D OFFICE DWTN LKLD,SOUTH LKLD  
1742 - 1 STORY 3 STAR, CLASS B OFFICE AUBURNDALE, WINTER HAVEN  
1743 - 1 STORY 2 STAR, CLASS C OFFICE AUBURNDALE, WINTER HAVEN  
1744 - 1 STORY 1 STAR, CLASS D OFFICE AUBURNDALE, WINTER HAVEN  
1753 - 1 STORY 2 STAR,CLASS C OFFICE EASTSIDE OF COUNTY FROM DAVENPORT TO FROSTPROOF  
1754 - 1 STORY 1 STAR,CLASS D OFFICE FROM DAVENPORT TO FROSTPROOF  
1800 - Office Building Multi-Story  
1801 - Office Multi-sty - Prior residence  
1811 - MULTI-STORY 4-5 STAR, CLASS A OFFICE WEST, NORTH, EAST LAKELAND  
1812 - MULTI-STORY 3 STAR, CLASS B OFFICE WEST, NORTH, EAST LAKELAND  
1813 - MULTI-STORY 2 STAR, CLASS C OFFICE WEST, NORTH, EAST LAKELAND  
1814 - MULTI-STORY 1 STAR, CLASS D OFFICE WEST, NORTH, EAST LAKELAND  
1822 - MULTI-STORY 3 STAR, CLASS B OFFICE DOWNTOWN LAKELAND, SOUTH LAKELAND  
1823 - MULTI-STORY 2 STAR, CLASS C OFFICE DOWNTOWN LAKELAND, SOUTH LAKELAND  
1824 - MULTI-STORY 1 STAR, CLASS D OFFICE DOWNTOWN LAKELAND, SOUTH LAKELAND  
1832 - MULTI-STORY 3 STAR, CLASS B OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1833 - MULTI-STORY 2 STAR, CLASS C OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1834 - MULT-STORY 1 STAR, CLASS D OFFICE MULBERRY, BARTOW, EAGLE LAKE, FORT MEADE  
1842 - MULT-STORY 3 STAR, CLASS B OFFICE AUBURNDALE, WINTER HAVEN  
1843 - MULTI-STORY 2 STAR, CLASS C OFFICE AUBURNDALE, WINTER HAVEN  
1844 - MULTI-STORY 1 STAR, CLASS D OFFICE AUBURNDALE, WINTER HAVEN  
1853 - MULTI-STORY 2 STAR, CLASS C OFFICE EASTSIDE OF COUNTY FROM DAVENPORT TO FROSTPROOF  
1906 - Commercial Condo  
1940 - Hospitals (Taxable)  
1942 - Professional Bldgs  
1943 - Medical Complex/Drs. Offices

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**Property Use**

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1944 - Animal Clinics  
1945 - Funeral Homes  
1946 - Schools and Colleges (taxable)  
2000 - Airports (Private)  
2020 - MARINAS  
2100 - Restaurants & Cafeterias  
2101 - LOCAL RESTAURANTS/EATERIES UPSCALE DINING, HIGH LEVEL OF DECOR.  
2102 - LOCAL RESTAURANTS/EATERIES CASUAL DINING.  
2103 - LOCAL RESTAURANTS/EATERIES FAST CASUAL, MINIMUM DECOR.  
2104 - LOCAL RESTAURANTS/EATERIES MINIMUM TYPE STRUCTURES.  
2150 - NATIONAL/CHAIN RESTAURANTS CASUAL DINING  
2151 - NATIONAL/CHAIN RESTAURANTS FAST CASUAL DINING  
2200 - Fast Foods & Drive-Ins  
2201 - LOCAL FAST FOOD RESTAURANTS  
2250 - NATIONAL/CHAIN FAST FOOD RESTAURANTS  
2300 - Banks (S&L, Financial Insts.)  
2310 - Bank Branch office  
2400 - Insurance Co. (National & Regional)  
2500 - Svc & Repair Shops  
2600 - Service Stations  
2610 - Truck Stops  
2700 - Auto Sales/Svc (Dealerships)  
2701 - RV Sales/Service  
2702 - Motorcycle/Rec. Vehicles Sales/Service  
2710 - Farm Machinery Sales/Svc  
2720 - Marine Sales/Svc  
2730 - Mobile Home Sales/Svc  
2740 - Auto Parts Sales  
2750 - Auto Repair  
2760 - Used Sales & Rental/Leasing  
2770 - Quick Lube  
2780 - Car Wash  
2805 - Commercial Parking Lots  
2840 - Mobile Home and RV Parks  
2850 - MHP - 55+ PARK; LOT ONLY  
2851 - MHP - 55+ PARK; MH LOT AND UNIT  
2852 - MHP - 55+ PARK; MH LOT AND RECREATIONAL VEHICLE  
2853 - RVP - 55+ PARK; RECREATIONAL VEHICLE (RV)  
2854 - MHP - FAMILY PARK; LOT ONLY  
2855 - MHP - FAMILY PARK; MH LOT AND UNIT  
2856 - MHP - FAMILY PARK; MH LOT AND RECREATIONAL VEHICLE  
2857 - RVP - FAMILY PARK; RECREATIONAL VEHICLE (RV)  
2900 - Wholesale Outlets  
3000 - Florests & Greenhouses  
3100 - Theaters (Drive-Ins)  
3200 - Theaters (Enclosed)  
3300 - Bars & Lounges  
3400 - BowlingAlleys,Skating Rinks&Pool Hal  
3410 - Fitness Center  
3420 - Radio/TV Station  
3536 - Tourist Attractions  
3537 - Entert Facil.( Golf, Go Carts, Etc  
3538 - Clubhouse/Country Club/Cultural Org. (Taxable)

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**Property Use**

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3600 - Fish Camps	
3700 - Race Tracks	
3800 - Golf Courses & Dr. Ranges	
3900 - Hotels & Motels	
3910 - Bed & Breakfast	
3950 - Timeshare Properties	
4001 - Vacant Industrial	
4004 - Vac Indust w/misc imp@ 0 value	
4005 - Vac Ind/Imps on TPP	
4006 - Industrial improvements carried on other parcels	
4007 - Industrial w/ impr of some value (XFOB)	
4040 - Ind. Common Elements/Areas	
4064 - Vacant Industrial, Unbuildable	No Charge
4100 - Light Manufacturing	
4104 - Industrial w/ impr of some value (BLDG)	
4105 - Misc. Industrial Facility	
4202 - Heavy Industrial	
4216 - Heavy Ind-Pollution Cont. 193.011	
4300 - Lumber Yds, Sawmills, Plaining	
4400 - Citrus Packing Plants	
4500 - Citrus Canning/Processing	
4600 - Citrus Packing Plants	
4800 - ALL WH, DISTRIB, TERM, STORAGE UNDER 19,999 SF	
4801 - ALL WH, DISTRIB, TERM, STORAGE 20,000 TO 99,999 SF	
4805 - WH, DISTRIB, TERM, STORAGE STEEL CONSTR 100,000 TO 399,999 SF	
4810 - ALL WH, DISTRIB, TERM, STORAGE OVER 400,000 SF	
4814 - Wh,Distrib,Term,Truck over 20,000 sf	
4815 - Mini Warehouses	
4816 - Flex Buildings	
4817 - Wh,Distrib,Term,Truck over 20,000 sf with tilt up walls	
4820 - Wh,Distrib,Term,Truck under 20,000 sf	
4830 - Cold Storage	
4915 - Open Storage-New&Used Bldg Supplies	
4924 - Gas & Oil Storage & Distribution	
4925 - Auto Wrecking & Junkyards	
5100 - Cropland	Ag Exempt
5101 - Cropland w/Misc. Imp.	Ag Exempt
5102 - Cropland w/Res.	Ag Exempt
5103 - Cropland w/M.H.	Ag Exempt
5104 - CROPLAND W/MH ON TPP	Ag Exempt
5110 - Cropland w/Undev. Lnd.	Ag Exempt
5111 - Cropland w/Undev. w/Misc. Imp.	Ag Exempt
5112 - Cropland w/Undev. w/Res.	Ag Exempt
5113 - Cropland w/Undev. w/M.H.	Ag Exempt
5120 - Cropland w/Com. Land	Ag Exempt
5121 - Cropland w/Com. Bldg.	Ag Exempt
5150 - Cropland w/Citrus	Ag Exempt
5151 - Cropland w/Citrus/Misc. Imp.	Ag Exempt
5152 - Cropland w/Citrus/Res.	Ag Exempt
5153 - CROPLAND W/CITRUS/M.H.	Ag Exempt
5160 - Cropland w/Pasture	Ag Exempt
5161 - Cropland w/Pasture/Misc. Imp.	Ag Exempt
5162 - Cropland w/Pasture/Res.	Ag Exempt

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**Property Use**

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5163 - Cropland w/Pasture/M.H.	Ag Exempt
5164 - CROPLAND W/PASTURE W/MH ON TPP	Ag Exempt
5170 - Cropland w/Farmland	Ag Exempt
5171 - Cropland w/Farmland/Misc. Imp.	Ag Exempt
5400 - Timber	Ag Exempt
5401 - Timber w/Misc.Imp.	Ag Exempt
5402 - Timber w/Res.	Ag Exempt
5403 - Timber w/M.H.	Ag Exempt
5410 - Timber w/Undev. Lnd.	Ag Exempt
5411 - Timber w/Undev. w/Misc. Imp.	Ag Exempt
5412 - Timber w/Undev. w/Res.	Ag Exempt
5413 - Timber w/Undev. w/M.H.	Ag Exempt
5420 - Timber w/Com. Land	Ag Exempt
5421 - Timber w/Com. Bldg.	Ag Exempt
5450 - Timber w/Citrus	Ag Exempt
5452 - Timber w/Citrus/Res.	Ag Exempt
5460 - Timber w/Pasture	Ag Exempt
5462 - Timber w/Pasture/Res.	Ag Exempt
5472 - Timber w/Farmland/Res.	Ag Exempt
6000 - Pasture	Ag Exempt
6001 - Pasture w/Misc. Imp.	Ag Exempt
6002 - Pasture w/Res.	Ag Exempt
6003 - Pasture w/M.H.	Ag Exempt
6004 - PASTURE W/MH ON TPP	Ag Exempt
6010 - Pasture w/Undev. Lnd.	Ag Exempt
6011 - Pasture w/Undev. w/Misc. Imp.	Ag Exempt
6012 - Pasture w/Undev. w/Res.	Ag Exempt
6013 - Pasture w/Undev. w/M.H.	Ag Exempt
6014 - PASTURE W/UNDEV. W/MH ON TPP	Ag Exempt
6020 - Pasture w/Com. Land	Ag Exempt
6021 - Pasture w/Com. Bldg.	Ag Exempt
6022 - Pasture w/M.H. Park	Ag Exempt
6023 - Pasture w/Golf Course	Ag Exempt
6033 - Pasture w/Farmland w/M.H.	Ag Exempt
6050 - Pasture w/Citrus	Ag Exempt
6051 - Pasture w/Citrus/Misc. Imp.	Ag Exempt
6052 - Pasture w/Citrus/Res.	Ag Exempt
6053 - Pasture w/Citrus/M.H.	Ag Exempt
6054 - PASTURE W/CITRUS W/MH ON TPP	Ag Exempt
6070 - Pasture w/Farmland	Ag Exempt
6071 - Pasture w/Farmland/Misc. Imp.	Ag Exempt
6072 - Pasture w/Farmland/Res.	Ag Exempt
6073 - Pasture w/Farmland/M.H.	Ag Exempt
6600 - Citrus	Ag Exempt
6601 - Citrus w/Misc. Imp.	Ag Exempt
6602 - Citrus w/Res.	Ag Exempt
6603 - Citrus w/M.H.	Ag Exempt
6604 - CITRUS W/MH ON TPP	Ag Exempt
6610 - Citrus w/Undev. Lnd.	Ag Exempt
6611 - Citrus w/Undev. w/Misc. Imp.	Ag Exempt
6612 - Citrus w/Undev. w/Res.	Ag Exempt
6613 - Citrus w/Undev. w/M.H.	Ag Exempt
6614 - Not Used	No Charge

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<b>Property Use</b>	
6620 - Citrus w/Com. Land	Ag Exempt
6621 - Citrus w/Com. Bldg.	Ag Exempt
6622 - Citrus w/M.H. Park	Ag Exempt
6632 - Citrus w/Pasture w/Res.	Ag Exempt
6660 - Citrus w/Pasture	Ag Exempt
6661 - Citrus w/Pasture/Misc. Imp.	Ag Exempt
6662 - Citrus w/Pasture/Res.	Ag Exempt
6670 - Citrus w/Farmland	Ag Exempt
6671 - Citrus w/Farmland/Misc. Imp.	Ag Exempt
6672 - Citrus w/Farmland/Res.	Ag Exempt
6673 - Citrus w/Farmland/M.H.	Ag Exempt
6700 - Poultry, Bees, Fish, Rabbits...	Ag Exempt
6701 - Poultry, Bees, Fish, Rabbits... w/Misc. Imp.	Ag Exempt
6702 - Poultry, Bees, Fish, Rabbits... w/Res.	Ag Exempt
6703 - Poultry, Bees, Fish, Rabbits... w/M.H.	Ag Exempt
6710 - Poultry, Bees, Fish, Rabbits... w/Undev. Lnd.	Ag Exempt
6711 - POULTRY, BEES, FISH, RABBITS. W/MISC. IMP.	Ag Exempt
6712 - POULTRY, BEES, FISH, RABBITS... W/UNDEV. W/RES.	Ag Exempt
6721 - Poultry, Bees, Fish, Rabbits... w/Com. Bldg.	Ag Exempt
6760 - POULTRY, BEES, FISH, & RABBITS...W/PASTURE	Ag Exempt
6763 - Poultry, Bees, Fish, & Rabbits...w/Pasture/M.H.	Ag Exempt
6800 - Dairy	Ag Exempt
6801 - Dairy w/Misc. Imp.	Ag Exempt
6802 - Dairy w/Res.	Ag Exempt
6803 - Dairy w/M.H.	Ag Exempt
6810 - Dairy w/Undev. Lnd.	Ag Exempt
6811 - Dairy w/Undev. w/Misc. Imp.	Ag Exempt
6812 - Dairy w/Undev. w/Res.	Ag Exempt
6813 - Not Used	No Charge
6821 - Dairy w/Com. Bldg.	Ag Exempt
6850 - DAIRY W/CITRUS	Ag Exempt
6851 - Dairy w/Citrus/Misc Imp.	Ag Exempt
6870 - Dairy w/Farmland	Ag Exempt
6871 - Dairy w/Farmland/Misc. Imp.	Ag Exempt
6873 - DAIRY W/FARMLAND/M.H.	Ag Exempt
6900 - Nursery	Ag Exempt
6901 - Nursery w/Misc. Imp.	Ag Exempt
6902 - Nursery w/Res.	Ag Exempt
6903 - Nursery w/M.H.	Ag Exempt
6910 - Nursery w/Undev. Lnd.	Ag Exempt
6911 - Nursery w/Undev. w/Misc. Imp.	Ag Exempt
6912 - NURSERY W/UNDEV. W/RES.	Ag Exempt
6913 - Nursery w/Undev. w/M.H.	Ag Exempt
6921 - Nursery w/Undev. w/Com. Bldg.	Ag Exempt
6950 - Nursery w/Citrus	Ag Exempt
6960 - Nursery w/Pasture	Ag Exempt
6961 - Nursery w/Pasture/Misc. Imp.	Ag Exempt
6963 - NURSERY W/PASTURE/M.H.	Ag Exempt
6971 - Nursery w/Farmland/Misc. Imp.	Ag Exempt
6972 - Nursery w/Farmland/Res.	Ag Exempt
7000 - Vacant Institutional - vac land or misc impr of some value	
7040 - Vacant HOA Appurtenant Common Elements	No Charge
7050 - Vacant non-Appurtenant Common Elements	No Charge

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**Property Use**

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7060 - Vacant Condo Common Elements - vac land or misc impr of some value	No Charge
7070 - Vacant CDD Parcel - vac land or misc impr of some value	No Charge
7071 - Churches- vacant land or misc impr of some value	
7072 - Schools & Colleges (Private) - vac land or misc impr of some value	
7073 - Hospitals (Privately Owned) - vac land or misc impr of some value	
7074 - Homes for the Aged - vac land or misc impr of some value	
7075 - Charitable including Orphanages - vac land or misc impr of some value	
7076 - Cemeteries - vac land or misc impr of some value	
7077 - Clubs & Lodges - vac land or misc impr of some value	
7078 - Nursing Homes (Medical Facilities) - vac land or misc impr of some value	
7079 - Cultural Organizations - vac land or misc impr of some value	
7081 - Vacant Military - vac land or misc impr of some value	
7082 - Vacant Forest, Parks - vac land or misc impr of some value	
7083 - Vacant Public County Schools - vac land or misc impr of some value	
7084 - Vacant Colleges - vac land or misc impr of some value	
7085 - Vacant Hospitals - vac land or misc impr of some value	
7086 - Vacant County - vac land or misc impr of some value	
7087 - Vacant State - vac land or misc impr of some value	
7088 - Vacant Federal - vac land or misc impr of some value	
7089 - Vacant Municipal - vac land or misc impr of some value	
7100 - Churches	
7101 - Churches (Taxable)	
7200 - Schools & Colleges (Private)	
7300 - Hospitals (Privately Owned)	
7400 - Homes for the Aged	
7500 - Charitable including Orphanages-improved	
7600 - Cemeteries	
7728 - Clubs & Lodges	
7750 - Non-Appurtenant Common Elements	No Charge
7770 - CDD Parcel Improved	
7800 - Nursing Homes (Medical Facilities)	
7900 - Cultural Organizations	
8050 - Vacant Mineral Rights (100% GOV EX)	No Charge
8076 - Vacant Cemetery (100% GOV EX)	
8081 - Vacant Military - vac land or misc impr of some value	
8082 - Vacant Forest, Parks - vac land or misc impr of some value	
8083 - Vacant Public County Schools - vac land or misc impr of some value	
8084 - Vacant Colleges - vac land or misc impr of some value	
8085 - Vacant Hospitals - vac land or misc impr of some value	
8086 - Vacant County - vac land or misc impr of some value	
8087 - Vacant State - vac land or misc impr of some value	
8088 - Vacant Federal - vac land or misc impr of some value	
8089 - Vacant Municipal - vac land or misc impr of some value	
8095 - Vacant Submrgd Land (100% GOV EX)	No Charge
8200 - Forests, Parks, Rec. Areas	
8300 - Schools,Public-County (Owned by Sch Brd	
8400 - Colleges	
8500 - Hospitals (Municipal & County)	
8600 - Counties (Other than Pub Schools,Colleg	
8700 - State (Other than Military,Forests,P	
8800 - Federal (Other than Military, Forests,P	
8900 - Municipal (Other than Colleges,Parks&Re	
8930 - Municipal GOLF COURSE	

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**Property Use**

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9000 - LEASEHOLD INTEREST	
9130 - Railroad Land	No Charge
9140 - Railroad Land w/Misc. Imp	No Charge
9190 - Utilities (Gas, Electric, Phone)	
9200 - Phosphate Land	
9207 - Phosphate Plants	
9208 - Sand Mines	
9209 - Sand Mines with Improvements	
9210 - Phosphate Land With Improvements	
9350 - Mineral Rights (Not Phos.)	No Charge
9360 - Phos. Mineral Rights	No Charge
9400 - Streets & R/W (Private)	No Charge
9500 - Submrgd Land/Lk Bottom/Perc Pond)	No Charge
9670 - Sewage/Borrow Pits/Spray Fields	No Charge
9681 - Waste Land	No Charge
9741 - Recreation Land (Covenant)	
9744 - Recreation Land w/Misc.Imp.(Covenant)	
9800 - Centrally Assessed Railroad Land	No Charge
9801 - Centrally Assessed Railroad Value	No Charge
9900 - Unplatted up to 10 acres	
9904 - Unplatted up to 10ac w/ impr @ zero val	
9905 - Unplatted up to 10ac w/impr of some value	
9910 - Inaccessible tracts	No Charge
9920 - Unplatted tracts 10 - 29.99 acres	
9924 - TRACTS 10AC+ W/MISC.IMP. @ 0	
9925 - Unplatted tracts 30 to 59.99 acres	
9930 - Unplatted tracts 60 - 99.99 acres	
9935 - Unplatted tracts 100+ acres	
9940 - Recreational Land (Private)	
9980 - Unplatted tracts w/ Lake Frontage	

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