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# CITY OF LAKE CITY

## FIRE ASSESSMENT UPDATE

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**Final Report**

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# CITY OF LAKE CITY

## FIRE ASSESSMENT UPDATE STUDY

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# CITY OF LAKE CITY

## FIRE ASSESSMENT UPDATE STUDY

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### I. Introduction

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Fire assessments are used to fund the capital and operating costs associated with providing fire protection services to properties within many Florida cities and counties. Lake City's fire protection assessment program was implemented in 2002 and was last updated in 2014. To reflect the most recent data, the City retained Tindale Oliver to prepare the technical study supporting an update of the City's fire protection special assessment rate schedule. The purpose of this study is to calculate fire protection assessment rates that are based upon the most current and appropriate available data for providing fire protection services within the city.

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## II. Service Delivery and Legal Requirements

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### Fire Department History

The City of Lake City and Columbia County have historically provided combined fire protection services countywide. Prior to 1992, the combined City/County Fire Department consisted of one staffed fire station and seven volunteer fire stations located throughout the county. The second staffed fire station for the combined City/County Fire Department was opened in 1992. In 2002, Lake City adopted a Fire Protection Assessment Ordinance, Ordinance No. 2002-958, and began imposing and collecting non-ad valorem assessments to fund a portion of the costs of the combined City/County Fire Department. In 2006, the City/County Fire Department separated, with the City of Lake City Fire Department (LCFD) serving properties within Lake City and the Columbia County Fire Department (CCFD) serving the remaining areas of the county. Following separation of the combined City/County Fire Department, the LCFD retained the replacement station rebuilt and located within the city limits, while the CCFD retained the station located near the municipal boundary of the city. As part of the dissolution of the combined City/County Fire Department, to ensure that both city and county residents continue to receive a high standard of fire protection services under the new department structure, the LCFD and CCFD entered into an automatic/mutual aid service agreement. The automatic aid agreement was terminated in October of 2013, but the mutual aid agreement continues to be in effect. Under this agreement:

*The LCFD and CCFD have a mutual aid agreement to provide more effective service.*

- The LCFD will respond anywhere outside of the incorporated City limits with any specific piece of apparatus or number of personnel as requested by a CCFD on-scene commander anywhere in the CCFD's coverage area.
- The CCFD will respond anywhere inside of the incorporated City limits with any specific piece of apparatus or number of personnel as requested by a LCFD on-scene commander.

A review of calls responded by the CCFD within the City and by the LCFD within the unincorporated county suggested both agencies tend to respond to approximately the same number of calls. As such, no adjustments related to these agreements were made.

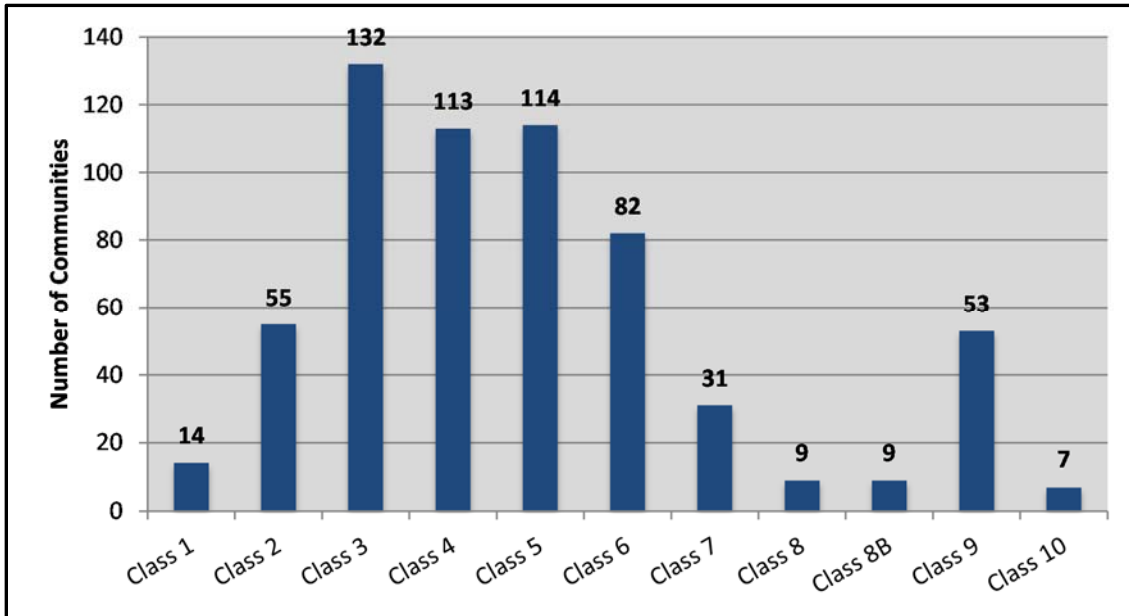
## Insurance Services Office (ISO) Rating

Measurement of a community's fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as the industry standard for measuring a fire department's capacity and ability to suppress fire incidents. For each community, ISO analyzes relevant data using its Fire Suppression Rating Schedule (FSRS). The three primary areas of data analyzed include 1) fire department fire alarm and communications system, 2) fire department staff and equipment, and 3) water supply system available to the fire department. In turn, the FSRS is used to assign a Public Protection Classification (PPC) from 1 to 10 (commonly referred to as a fire department's "ISO Rating"). An ISO Rating of Class 1 represents excellent public protection, while an ISO Rating of Class 10 indicates that the community's fire-suppression program does not meet ISO's minimum criteria. Participation in the ISO program aims primarily to provide a community with an objective and standard rating system used nationwide that assists fire departments in planning and budgeting for facilities, equipment, and training. In addition, ISO ratings are used by many insurance companies to establish appropriate fire insurance premiums for residential and commercial properties within that community, thus providing a financial incentive for communities that choose to improve their fire protection services.

*The LCFD's  
current ISO  
rating is Class 3.*

The LCFD's current ISO rating is Class 3. **Figure 1** presents the distribution of ISO Ratings for Florida communities.

**Figure 1**  
**Distribution of ISO Ratings for Florida Communities**



Source: Insurance Services Office; Public Protection Classification

### Legal Requirements

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire services. See, for example, Fire Dist. No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So. 2d 667 (Fla. 1997), City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010). Under Florida case law, the services or improvements funded by the assessment must provide “special benefit” to property, and the assessment methodology must apportion the costs in a fair and reasonable manner. A local government’s legislative determination of special benefit and fair apportionment should be upheld by a court unless the determination is arbitrary and not supported by competent, substantial evidence. Sarasota County v. Sarasota Church of Christ, Inc., 641 So.2d 900 (Fla. 2d DCA 1994). In City of North Lauderdale v. SMM Properties, the Florida Supreme Court determined that, although traditional fire protection and first responder services were appropriate services to be funded by a special assessment, emergency medical services did not provide the required special benefit to the assessed property. The North Lauderdale decision limits a fire assessment to that portion of the fire department budget that relates to traditional fire services, including first responder services.

The fire protection assessment methodology contained in this report is consistent with the above Florida Supreme Court ruling, as the LCFD does not provide any emergency medical services above the level of first responder. As such, the analysis contained in this report includes only the budget and incident data associated with fire protection services provided by the LCFD.

The authority of local governments to adopt and impose special assessments for fire services and to develop fair and reasonable assessment apportionment methodologies was recently reaffirmed and unanimously upheld by the Florida Supreme Court in Morris vs. City of Cape Coral, No. SC14-350 (May, 2015).

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### III. Update of Fire Protection Assessment Program

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There are four components in determining the fire protection assessment rate schedule:

- Determination of fire funding requirement
- Distribution of fire incidents and resources by property rate category
- Determination of fire protection assessment allocation
- Distribution of units by land use rate category

These four components are discussed in further detail below, resulting in the calculated fire assessment rate schedule for the City of Lake City.

#### 1. Fire Assessment Funding Requirement

The first component in determining the City's fire assessment rates is to calculate the total fire rescue funding requirement. To accomplish this, the LCFD's budget for FY 2016 was reviewed, including personnel, operating, and capital outlay expenditures. More specifically, the following adjustments were made:

*The LCFD's current total assessment funding requirement for FY 2016 is \$2.2 million.*

- An analysis of the revenue sources indicated that there are no dedicated revenues (e.g., grants, impact fees, fire inspection fees, etc.) used to offset the Fire Department's expenditures.
- The only miscellaneous assessment expenditures included within the report is the statutory discount.

As presented in **Table 1**, the LCFD's current funding requirement for FY 2016 is approximately \$2.2 million which represents an increase of 5.6 percent over the FY 2015 funding.



**Table 1**  
**LCFD Total Assessed Costs (FY 2016)**

Description	FY 2016 Assessed Costs
<b>Expenditures<sup>(1)</sup></b>	
Personal Services	\$1,512,137
Operating	\$495,514
Capital Outlay	\$61,000
<b>Total Net Expenditures</b>	<b>\$2,068,651</b>
<b>Miscellaneous Assessment Expenditures</b>	
Statutory Discount <sup>(2)</sup>	\$82,746
<i>Subtotal - Misc. Assessment Expenditures</i>	\$82,746
<b>Total Assessment Funding Requirements<sup>(3)</sup></b>	<b>\$2,151,397</b>

(1) Source: Source: City of Lake City

(2) The City has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection. Based on historical collection trends, this percentage is reduced to 4% for the purposes of assessed cost calculations.

(3) Sum of total net expenditures and subtotaled miscellaneous assessment expenditures.

## 2. Fire Rescue Incident Data by Land Use Categories and Benefit Measures

The second component in determining the fire assessment rates is to calculate the demand for services by land use category. Case law requires that assessment rates should reflect the benefit to the property. This is typically determined based on the use of the Fire Department's services, which can be measured through the historical demand for fire protection services by land use categories.

To determine the historical demand for fire protection services by each type of land use, a review was completed to quantify the number incidents and effort/resources related to each incident by land use. To complete this analysis, the data on all incidents for the past five years (2010 through 2014), obtained from the National Fire Incident Reporting System (NFIRS) for the LCFD, were analyzed. Use of multiple years increases the sample size, resulting in a more stable distribution. The LCFD responds to a wide variety of incidents, including some that do not require a full response. Consistent with the current adopted methodology, calls that are single alarm tend to require response by only one unit or vehicle and generally require little time or effort by the personnel are excluded from the analysis. Calls that require a Multiple Alarm or Special Response are the types of calls considered to be fire incidents. Multiple Alarm and Special Response calls require response by multiple vehicles fully staffed by fire department personnel and generally require extensive time and effort on scene to provide the fire protection services expected of the LCFD. These Multiple Alarm and Special Response incidents reflect the need for, and primary costs of, providing for the availability of fire protection services.

As such, it is fair and reasonable to use the incident data related to Multiple Alarm and Special Response incidents to analyze historical demand for fire protection services by each property use or rate category. Incident codes that predominately consist of Single Alarm responses were identified through analysis of incident data and are excluded from the historical demand analysis. In addition, there are call incidents that cannot be attributed to a specific parcel or property rate category, such as traffic accidents. These non-property specific incidents are excluded from the historical demand analysis.

The City has assessed vacant property since 2008. The response to incidents on vacant property by the LCFD follows the same response protocols as responses to other properties within the City; however, the LCFD is limited in its capability to suppress fires in the interior of vacant parcels due to the type of vehicles used by the department. Fires that the LCFD is unable to suppress within vacant/agricultural parcels generate a response by the County Fire

Department as well as the State Division of Forestry. The LCFD will, when possible, suppress fires on vacant/agricultural property; however, the primary focus of the LCFD is to contain such fires and minimize threats to structures on adjacent parcels. By containing and preventing the spread of such fires, the LCFD benefits adjacent parcels by minimizing or preventing damage. This also benefits the vacant/agricultural parcel by potentially suppressing fire on the property and also limiting the vacant parcel's exposure to fines and other costs related to fire spreading from the vacant parcel. For the above reasons, it is fair and reasonable for vacant/agricultural property continued to be assessed on a per-parcel basis to offset a portion of the costs allocated to vacant/agricultural property. It is also fair and reasonable to spread the remaining costs related to vacant/agricultural properties among the other property rate categories in the City in recognition of the benefit to parcels adjacent to vacant property fire incidents. Based on discussions with LCFD management and review of the Department's response protocol, it is estimated that the benefits from a response to a vacant parcel are approximately 20 percent of the benefits of a response to a residential single family dwelling unit. Therefore, the proposed rate for a vacant/agricultural parcel is 20 percent of the proposed single family residential rate per dwelling unit.

Because distributing the cost based only on the number of incidents does not reflect the full level of resources used by each land use, total effort that takes into consideration incident duration, vehicle and staff time in addition to the frequency used in the calculations. This information is presented in **Table 2**, along with a comparison of the distribution used in the previous study. As shown in Table 2, the distribution of total effort has seen the most significant change to the industrial/warehouse property type. In the case of industrial/warehouse land use, total resources used decreased by approximately 20 percent from the 2014 study. Conversely, resources used by the multifamily homes increased by approximately 8 percent from the 2014 study.

**Table 2  
Incident and Total Resource Distribution by Land Use**

Property Rate Category	2010 through 2014 <sup>(1)</sup>			2014 Report Distribution <sup>(2)</sup>	Percent Change
	Total Incidents	Frequency Distribution	Resource Distribution		
<b>Residential</b>					
Single Family	373	31.2%	<b>32.7%</b>	33.3%	-1.8%
Multi-Family	133	11.1%	<b>11.2%</b>	10.4%	7.6%
<b>Nonresidential</b>					
Hotel/Motel	60	5.0%	<b>4.1%</b>	4.2%	-1.7%
Commercial	452	37.8%	<b>32.4%</b>	31.5%	2.9%
Industrial/Warehouse	25	2.1%	<b>2.4%</b>	3.0%	-20.3%
Government	46	3.8%	<b>3.4%</b>	3.8%	-10.8%
Institutional-Religious/Non-Profit	21	1.8%	<b>3.4%</b>	3.6%	-6.6%
Vacant/Agricultural Land	86	7.2%	<b>10.4%</b>	10.2%	2.2%
<b>Total</b>	<b>1,196</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

(1) Source: Appendix A

(2) Source: 2014 City of Lake City Fire Assessment Study

### 3. Fire Assessment Cost Allocation

The third component in determining the fire protection assessment rates is to allocate the assessed costs to each property rate category, based on the total fire assessment funding requirement and distribution of resources. **Table 3** presents the Fire Rescue Assessed Cost allocation by property rate category. As shown, the multi-family and industrial/warehouse land uses will see the most pronounced change in assessed cost due to the changes in resources needed to protect these properties and the budget increase.

**Table 3**  
**Fire Protection and First Response**  
**Assessed Cost Allocation**

Description/Property Rate Category	Distribution of Resources <sup>(2)</sup>	FY 2016 Assessed Costs <sup>(3)</sup>	FY 2015 Assessed Costs <sup>(4)</sup>	Percent Change from FY 2015 <sup>(5)</sup>
<b>Funding Requirement<sup>(1)</sup></b>		<b>\$2,151,397</b>	<b>\$2,036,597</b>	<b>5.6%</b>
<b>Residential</b>				
Single Family	32.7%	\$703,507	\$678,187	3.7%
Multi-Family	11.2%	\$240,956	\$211,806	13.8%
<b>Non-Residential</b>				
Hotel/Motel	4.1%	\$88,207	\$85,537	3.1%
Commercial	32.4%	\$697,053	\$641,528	8.7%
Industrial/Warehouse	2.4%	\$51,634	\$61,098	-15.5%
Vacant/Agricultural Land	10.4%	\$223,745	\$207,733	7.7%
Government	3.4%	\$73,147	\$77,391	-5.5%
Institutional-Religious/Non-Profit	3.4%	\$73,147	\$73,317	-0.2%
<b>Total</b>	<b>100.0%</b>	<b>\$2,151,396</b>	<b>\$2,036,597</b>	<b>5.6%</b>

(1) Source: Table 1

(2) Source: Table 2

(3) Fire assessment funding requirement (Item 1) distributed among land uses based on distribution of resources (Item 2)

(4) Source: 2014 City of Lake City Fire Assessment Study

(5) Percent change from FY 2015 assessed costs to FY 2016 (Items 4 and 3)

#### 4. Land Use Data and Calculated Rates

The fourth component in determining the fire assessment rates is to calculate the distribution of assessed costs to property units (e.g., dwelling units, square footage, or parcels) within each land use category. To accomplish this, the property data obtained from the Columbia County Tax Collector were used, which incorporate data from the Columbia County Property Appraiser. The Columbia County Property Appraiser is statutorily charged with maintaining and developing the annual Tax Roll; however, the Columbia County Tax Collector maintains additional information related to properties within the city and unincorporated county. Therefore, to be consistent with the most recent Tax Collector data concerning the City's fire protection assessment, property data from the Tax Collector are used in this analysis.

Units for residential land use, number of parcels for vacant/agricultural land, and square footages for each of the non-residential land uses were determined based on the Assessment Roll data received in June 2015. To account for all units in the city, this information was

supplemented with recently constructed or annexed properties that are not yet on the assessment roll.

The Tax Collector database includes both exempt and non-exempt properties and for the purposes of assessment calculations all units were used. Properties that are tax exempt, such as Institutional (religious and other non-taxable properties) and Governmental properties, have historically not been billed the City's fire protection assessment. Because these properties are tax-exempt, there is generally limited and inconsistent data maintained by the Property Appraiser and Tax Collector related to building square footage or specific use of these properties. Therefore, it is difficult to determine appropriate fire protection assessment rates for these property rate categories. Given that these government and institutional properties provide facilities, uses and services to the community in general, they serve a legitimate public purpose and provide a public benefit. As such, it is fair and reasonable not to impose a fire assessment on these properties. The FY 2016 assessed costs allocated to Governmental and Institutional properties will be funded by the City from legally available, non-assessment funds. The City may, as authorized by Section 3.03 of the Fire Protection Assessment Ordinance, Ordinance No. 2002-958, separately bill governmental properties and reduce the general fund contribution.

Table 4 provides a comparison of current units compared to the number of units used in the 2014 study, which is the basis for the current adopted rates. Each property within the city on the ad valorem tax roll is assigned to a Department of Revenue (DOR) code, based on assignment by the Columbia County Property Appraiser. Similar to the fire protection incidents, each DOR code has been assigned to a specific property rate category. A list of the rate category assigned to each DOR code is provided in Appendix B, Table B-2. It should be noted that not every DOR code included in this table is representative of properties within Lake City; however, each primary DOR code has been classified under a property rate category, thereby accommodating any types of future development not currently in the city that maybe approved in the future.

As presented, the number of units remained relatively stable except for commercial and vacant/agricultural land uses. Commercial units increased by approximately 2 percent while the vacant/agricultural land units increased by nearly 4 percent. For a given budget, an increase in the number of units results in a decrease in assessed rates while a decrease in units results in an increase.

**Table 4  
Number of Units by Land Use**

Property Rate Category	Unit	Total Number of Units <sup>(1)</sup>	2014 Units <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b><i>Residential</i></b>				
Single Family	dwelling unit	3,318	3,322	-0.12%
Multi-Family	dwelling unit	1,749	1,749	0.00%
<b><i>Non-Residential</i></b>				
Hotel/Motel	square feet	782,238	781,272	0.12%
Commercial	square feet	5,136,092	5,027,825	2.15%
Industrial/Warehouse	square feet	1,372,316	1,382,677	-0.75%
Vacant/Agricultural Land	parcel	1,172	1,126	4.09%

(1) Source: Columbia County Tax Collector Database, June 2015

(2) Source: 2014 City of Lake City Fire Assessment Study

(3) Percent change between 2014 units (Item 2) and the current units (Item 1)

Once the number of units was determined, allocated cost for each land use was divided by the associated units to determine the average base rate. **Table 5** provides a summary of units by land use, calculated base rates for each land use and a comparison to the current adopted rates.

As discussed previously, consistent with the current adopted rate structure, the assessment per parcel for vacant/agricultural land is capped at 20 percent of the single family rate per dwelling unit. Based on discussions with the City and the Fire Department, it is estimated that benefits from a response to a vacant parcel continue to amount approximately 20 percent of the benefits of a response to a residential single family dwelling unit. Therefore the assessment rate for vacant/agricultural land per parcel is capped at 20 percent of single family home rate and the remaining assessed cost is redistributed among other land uses. This is to reflect benefit received by structures surrounding vacant lots from the Fire Department's response to the vacant property.

**Table 5**  
**Calculated Assessment Rates (FY 2016)**

Property Rate Category	Unit	Fire Assessment Allocation <sup>(1)</sup>	Adjusted Fire Assessment Allocation <sup>(2)</sup>	Number of Units <sup>(3)</sup>	Calculated Rate per Unit <sup>(4)</sup>
<b>Residential</b>					
Single Family	dwelling unit	\$703,507	\$765,379	3,318	\$230.67
Multi-Family	dwelling unit	\$240,956	\$262,145	1,749	\$149.88
<b>Non-Residential</b>					
Hotel/Motel	square feet	\$88,207	\$96,005	782,238	\$0.1227
Commercial	square feet	\$697,053	\$758,416	5,136,092	\$0.1477
Industrial/Warehouse	square feet	\$51,634	\$56,211	1,372,316	\$0.0410
Vacant/Agricultural Land	parcel	\$223,745	\$54,064	1,172	\$46.13
Government	square feet	\$73,147	\$79,588	n/a	n/a
Institutional-Religious/Non-Profit	square feet	\$73,147	\$79,588	n/a	n/a

(1) Source: Table 3

(2) Source: Adjusted budget reflects the redistribution of approximately \$174,000 from vacant/agricultural land to other land uses to ensure that the rate per vacant parcel does not exceed 20% of single family rate.

(3) Source: Table 4

(4) Adjusted fire assessment allocation (Item 2) divided by the number of units (Item 3)

**Table 6** provides a comparison of calculated assessment rates and current adopted rates. As presented, calculated rates for all land uses, except for the industrial/warehouse land use, will increase. In the case of the industrial/warehouse land use, the FY 2016 calculated rate is approximately 15 percent lower than the FY 2015 adopted rate due to the reduction in demand from for this land use. In the case of multi-family, both the budget increase and additional resources used contribute to the increase. In the case of all other properties, the increase is primarily due to the budget increase of 5.6 percent.



**Table 6**  
**Comparison of Calculated FY 2016 Assessment Rates to**  
**Adopted FY 2015 Assessment Rates**

Property Rate Category	Unit	Calculated Rate per Unit <sup>(1)</sup>	FY 2015 Adopted Rate <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b><i>Residential</i></b>				
Single Family	dwelling unit	\$230.67	\$221.76	4.0%
Multi-Family	dwelling unit	\$149.88	\$131.55	13.9%
<b><i>Non-Residential</i></b>				
Hotel/Motel	square feet	\$0.1227	\$0.1189	3.2%
Commercial	square feet	\$0.1477	\$0.1386	6.6%
Industrial/Warehouse	square feet	\$0.0410	\$0.0480	-14.6%
Vacant/Agricultural Land	parcel	\$46.13	\$44.35	4.0%

(1) Source: Table 5

(2) Source: City of Lake City

(3) Percent change from the FY 2015 adopted rate (Item 2) to the calculated rate per unit (Item 1)

### Revenue Estimates

Of the total assessed cost of \$2.2 million shown in Table 1, it is estimated that the City will receive approximately \$1.9 million to \$2.0 million. This difference is partially due to early payments and delinquencies that are estimated at \$83,000 as shown in Table 1. In addition, revenue loss associated with exempt properties (governmental and institutional properties, as well as discounts associated with low occupancy RV Parks and the City's indigent program) need to be funded from the General Fund.

**Appendix A**  
**Lake City Fire Department Incident Data**

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past five years were analyzed in terms of demand from different land uses. As discussed previously, single alarm incidents were excluded from the analysis. For multiple alarm incidents, both the frequency and total resources used to accommodate demand from each land use are shown. **Table A-1** presents this analysis and provides an overall average for the five-year period.

**Table A-1  
Distribution of Incidents by Land Use**

Incident Type	2010		2011		2012		2013		2014		Average % Distribution (2010-2014)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Single Family	82	31.8%	63	29.3%	74	33.3%	69	31.1%	85	30.5%	31.2%
Multi-Family	21	8.1%	16	7.4%	26	11.7%	37	16.7%	33	11.8%	11.1%
Hotel/Motel	13	5.0%	13	6.0%	11	5.0%	6	2.7%	17	6.1%	5.0%
Commercial	96	37.2%	74	34.4%	82	36.9%	89	40.1%	111	39.8%	37.8%
Industrial/Warehouse	9	3.5%	4	1.9%	3	1.4%	4	1.8%	5	1.8%	2.1%
Government	13	5.0%	6	2.8%	9	4.1%	5	2.3%	13	4.7%	3.8%
Institutional-Religious/Non-Profit	8	3.1%	2	0.9%	6	2.7%	3	1.4%	2	0.7%	1.8%
Vacant/Agr	16	6.2%	37	17.2%	11	5.0%	9	4.1%	13	4.7%	7.2%
<b>Total</b>	<b>258</b>	<b>100.0%</b>	<b>215</b>	<b>100.0%</b>	<b>222</b>	<b>100.0%</b>	<b>222</b>	<b>100.0%</b>	<b>279</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total NFIRS Incidents:<sup>(1)</sup></b>	307		248		254		276		347		286
<b>% w/Land Use Tag<sup>(2)</sup></b>	84.0%		86.7%		87.4%		80.4%		80.4%		83.5%

Source: NFIRS Database, 2010-2014, excluding single alarm incidents and incidents with missing duration, personnel, and or/apparatus data

(1) Count of total incidents reported in NFIRS for Lake City, not just those associated with the eight major land use categories

(2) Total incidents by land use divided by the total NFIRS incidents (Item 1), represents the portion of all incidents that included a land use designation

**Table A-2  
Distribution of Staff Time by Land Use**

Incident Type	2010		2011		2012		2013		2014		Average % Distribution (2010-2014)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Single Family	233	34.1%	234	37.1%	208	35.1%	171	36.1%	148	28.4%	34.2%
Multi-Family	47	6.9%	27	4.3%	88	14.8%	85	17.9%	73	14.0%	11.0%
Hotel/Motel	32	4.7%	22	3.5%	25	4.2%	10	2.1%	26	5.0%	4.0%
Commercial	230	33.6%	147	23.3%	170	28.7%	152	32.1%	217	41.6%	31.6%
Industrial/Warehouse	33	4.8%	10	1.6%	7	1.2%	10	2.1%	10	1.9%	2.4%
Government	22	3.2%	12	1.9%	14	2.4%	24	5.1%	22	4.2%	3.2%
Institutional-Religious/Non-Profit	18	2.6%	6	1.0%	62	10.5%	5	1.1%	5	1.0%	3.3%
Vacant/Agr	69	10.1%	173	27.4%	19	3.2%	17	3.6%	21	4.0%	10.3%
<b>Total</b>	<b>684</b>	<b>100.0%</b>	<b>631</b>	<b>100.0%</b>	<b>593</b>	<b>100.0%</b>	<b>474</b>	<b>100.0%</b>	<b>522</b>	<b>100.0%</b>	<b>100.0%</b>

Source: NFIRS Database, 2010-2014, excluding single alarm incidents and incidents with missing duration, personnel, and or/apparatus data

Note: Staff time by land use is calculated by multiplying the average duration of incidents by land use by the average number of staff at each incident.

**Table A-3  
Distribution of Vehicle Time by Land Use**

Incident Type	2010		2011		2012		2013		2014		Average % Distribution (2010-2014)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
Single Family	107	28.5%	109	31.5%	95	29.4%	93	33.2%	95	28.4%	30.1%
Multi-Family	29	7.7%	15	4.3%	49	15.2%	53	18.9%	47	14.0%	11.6%
Hotel/Motel	19	5.1%	14	4.0%	16	5.0%	6	2.1%	17	5.1%	4.3%
Commercial	140	37.2%	88	25.4%	103	31.9%	95	33.9%	137	40.9%	34.0%
Industrial/Warehouse	18	4.8%	6	1.7%	4	1.2%	6	2.1%	6	1.8%	2.4%
Government	14	3.7%	7	2.0%	9	2.8%	14	5.0%	16	4.8%	3.6%
Institutional-Religious/Non-Profit	10	2.7%	4	1.2%	36	11.1%	3	1.1%	4	1.2%	3.4%
Vacant/Agr	39	10.4%	103	29.8%	11	3.4%	10	3.6%	13	3.9%	10.6%
<b>Total</b>	<b>376</b>	<b>100.0%</b>	<b>346</b>	<b>100.0%</b>	<b>323</b>	<b>100.0%</b>	<b>280</b>	<b>100.0%</b>	<b>335</b>	<b>100.0%</b>	<b>100.0%</b>

Source: NFIRS Database, 2010-2014, excluding single alarm incidents and incidents with missing duration, personnel, and or/apparatus data

Note: Vehicle time by land use is calculated by multiplying the average duration of incidents by land use by the average number of vehicles at each incident.

**Table A-4  
Distribution of Total Resources by Land Use**

Incident Type	2010		2011		2012		2013		2014		Average % Distribution (2010-2014)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
Single Family	340	32.1%	343	35.1%	303	33.1%	264	35.0%	243	28.4%	32.7%
Multi-Family	76	7.2%	42	4.3%	137	15.0%	138	18.3%	120	14.0%	11.2%
Hotel/Motel	51	4.8%	36	3.7%	41	4.5%	16	2.1%	43	5.0%	4.1%
Commercial	370	34.9%	235	24.1%	273	29.8%	247	32.8%	354	41.3%	32.4%
Industrial/Warehouse	51	4.8%	16	1.6%	11	1.2%	16	2.1%	16	1.9%	2.4%
Government	36	3.4%	19	1.9%	23	2.5%	38	5.0%	38	4.4%	3.4%
Institutional-Religious/Non-Profit	28	2.6%	10	1.0%	98	10.7%	8	1.1%	9	1.1%	3.4%
Vacant/Agr	108	10.2%	276	28.2%	30	3.3%	27	3.6%	34	4.0%	10.4%
<b>Total</b>	<b>1,060</b>	<b>100.0%</b>	<b>977</b>	<b>100.0%</b>	<b>916</b>	<b>100.0%</b>	<b>754</b>	<b>100.0%</b>	<b>857</b>	<b>100.0%</b>	<b>100.0%</b>

Source: NFIRS Database, 2010-2014, excluding single alarm incidents and incidents with missing duration, personnel, and or/apparatus data

Note: Total resources by land use are calculated by adding the staff time and vehicle time for each land use.

**Appendix B**  
**Rate Category Classification Tables**

This appendix documents the grouping of NFIRS land uses into five categories that are on the City's assessment schedule, as shown in Table B-1. In addition, Table B-2 presents the Department of Revenue (DOR) codes for primary land use categories based on the classifications used by the Columbia County Tax Collector.

**Table B-1**  
**Rate Category Classification for Fire Incident Property Codes**

NFIRS Code	Main Category	Description	Fire Assessment Rate Category
000	Property Use Other	Other	n/a
00	Other	Other	n/a
0	Vacant	Other	Vacant/Agricultural Land
100	Assembly	Assembly, other	Commercial
110	Assembly	Fixed-use recreation places, other	Commercial
111	Assembly	Bowling establishment	Commercial
112	Assembly	Billiard center, pool hall	Commercial
113	Assembly	Electronic amusement center	Commercial
114	Assembly	Ice rink: indoor, outdoor	Commercial
115	Assembly	Roller rink: indoor or outdoor	Commercial
116	Assembly	Swimming facility	Commercial
120	Assembly	Variable-use amusement, recreation places, other	Commercial
121	Assembly	Ballroom, gymnasium	Commercial
122	Assembly	Convention center, exhibition hall	Commercial
123	Assembly	Stadium, arena	Commercial
124	Assembly	Playground	Government
129	Assembly	Amusement center, indoor/outdoor	Commercial
130	Assembly	Places of worship, funeral parlors, other	Institutional-Religious/Non-Profit
131	Assembly	Church, mosque, synagogue, temple, chapel	Institutional-Religious/Non-Profit
134	Assembly	Funeral parlor	Commercial
140	Assembly	Clubs, other	Commercial
141	Assembly	Athletic/health club	Commercial
142	Assembly	Clubhouse	Commercial
143	Assembly	Yacht club	Commercial
144	Assembly	Casino, gambling clubs	Commercial
150	Assembly	Public or government, other	Government
151	Assembly	Library	Government
152	Assembly	Museum	Commercial
154	Assembly	Memorial structure, including monuments and statues	Vacant/Agricultural Land
155	Assembly	Courthouse	Government
160	Assembly	Eating, drinking places, other	Commercial
161	Assembly	Restaurant or cafeteria	Commercial
162	Assembly	Bar or nightclub	Commercial
171	Assembly	Airport passenger terminal	Commercial
173	Assembly	Bus station	Commercial
174	Assembly	Rapid Transit	Commercial
180	Assembly	Studio/theater, other	Commercial
181	Assembly	Live performance theater	Commercial
182	Assembly	Auditorium, concert hall	Commercial
183	Assembly	Movie theater	Commercial
185	Assembly	Radio TV Studio	Commercial
186	Assembly	Film/movie production studio	Commercial
200	Educational	Educational, other	Commercial
210	Educational	Schools, non-adult, other	Commercial
211	Educational	Preschool	Commercial
213	Educational	Elementary school, including kindergarten	Government
215	Educational	High school/junior high school/middle school	Government
240	Educational	None	n/a
241	Educational	Adult education center, college classroom	Government
250	Educational	Day care, other (conversion only)	Institutional-Religious/Non-Profit
254	Educational	Day care, in commercial property	Commercial
255	Educational	Day care, in residence, licensed	Single Family
256	Educational	Day care, in residence, unlicensed	Single Family
300	Health Care, Detention & Correction	Health care, detention, & correction, other	Government
311	Health Care, Detention & Correction	24-hour care nursing homes, 4 or more persons	Commercial
321	Health Care, Detention & Correction	Mental retardation/development disability facility	Commercial
322	Health Care, Detention & Correction	Alcohol or substance abuse recovery center	Commercial
323	Health Care, Detention & Correction	Asylum, mental institution	Commercial
331	Health Care, Detention & Correction	Hospital - medical or psychiatric	Commercial
332	Health Care, Detention & Correction	Hospices	Commercial
340	Health Care, Detention & Correction	Clinics, doctors offices, hemodialysis ctr, other	Commercial
341	Health Care, Detention & Correction	Clinic, clinic-type infirmary	Commercial
342	Health Care, Detention & Correction	Doctor, dentist or oral surgeon office	Commercial
343	Health Care, Detention & Correction	Hemodialysis unit	Commercial
361	Health Care, Detention & Correction	Jail, prison (not juvenile)	Government
363	Health Care, Detention & Correction	Reformatory, juvenile detention center	Government
365	Health Care, Detention & Correction	Police station	Government



**Table B-1 (continued)**  
**Rate Category Classification for Fire Incident Property Codes**

NFIRS Code	Main Category	Description	Fire Assessment Rate Category
400	Residential	Residential, other	Single Family
400M	Residential	Residential, other	Single Family
400R	Residential	Residential, other	Single Family
400V	Residential	Residential, other	Single Family
419	Residential	1 or 2 family dwelling	Single Family
419M	Residential	1 or 2 family dwelling	Single Family
429	Residential	Multifamily dwelling	Multi-Family
439	Residential	Boarding/rooming house, residential hotels	Commercial
449	Residential	Hotel/motel, commercial	Hotel/Motel
459	Residential	Residential board and care	Commercial
460	Residential	Dormitory-type residence, other	Hotel/Motel
462	Residential	Sorority & Fraternity House	Hotel/Motel
464	Residential	Barracks, dormitory	Hotel/Motel
500	Mercantile, Business	Mercantile, business, other	Commercial
509	Mercantile, Business	None	Commercial
511	Mercantile, Business	Convenience store	Commercial
519	Mercantile, Business	Food and beverage sales, grocery store	Commercial
529	Mercantile, Business	Textile, wearing apparel sales	Commercial
539	Mercantile, Business	Household goods, sales, repairs	Commercial
549	Mercantile, Business	Special shop	Commercial
557	Mercantile, Business	Personal service, including barber and beauty shops	Commercial
559	Mercantile, Business	Recreational, hobby, home repair sales, pet store	Commercial
564	Mercantile, Business	Laundry, dry cleaning	Commercial
569	Mercantile, Business	Professional supplies, services	Commercial
571	Mercantile, Business	Service station, gas station	Commercial
579	Mercantile, Business	Motor vehicle or boat sales, services, repair	Commercial
580	Mercantile, Business	General retail, other	Commercial
581	Mercantile, Business	Department or discount store	Commercial
592	Mercantile, Business	Bank	Commercial
593	Mercantile, Business	Office: veterinary or research	Commercial
596	Mercantile, Business	Post office or mailing firms	Commercial
599	Mercantile, Business	Business office	Commercial
600	Industrial, Utility, Defense, Ag, Mining	Ind., utility, defence, agriculture, mining, other	Industrial/Warehouse
610	Industrial, Utility, Defense, Ag, Mining	Energy production plant, other	Industrial/Warehouse
614	Industrial, Utility, Defense, Ag, Mining	Steam or heat-generating plant	Industrial/Warehouse
615	Industrial, Utility, Defense, Ag, Mining	Electric-generating plant	Industrial/Warehouse
629	Industrial, Utility, Defense, Ag, Mining	Laboratory or science laboratory	Commercial
631	Industrial, Utility, Defense, Ag, Mining	Defense, military installation	Government
632	Industrial, Utility, Defense, Ag, Mining	None	Industrial/Warehouse
635	Industrial, Utility, Defense, Ag, Mining	Computer center	Commercial
639	Industrial, Utility, Defense, Ag, Mining	Communications center	Commercial
640	Industrial, Utility, Defense, Ag, Mining	Utility or distribution system, other	Industrial/Warehouse
642	Industrial, Utility, Defense, Ag, Mining	Electrical distribution	Industrial/Warehouse
644	Industrial, Utility, Defense, Ag, Mining	Gas distribution, gas pipeline	Industrial/Warehouse
645	Industrial, Utility, Defense, Ag, Mining	Flammable liquid distribution, F.L. Pipeline	Industrial/Warehouse
647	Industrial, Utility, Defense, Ag, Mining	Water utility	Industrial/Warehouse
648	Industrial, Utility, Defense, Ag, Mining	Sanitation utility	Industrial/Warehouse
655	Industrial, Utility, Defense, Ag, Mining	Crops or orchard	Vacant/Agricultural Land
659	Industrial, Utility, Defense, Ag, Mining	Livestock production	Vacant/Agricultural Land
669	Industrial, Utility, Defense, Ag, Mining	Forest, timberland, woodland	Vacant/Agricultural Land
679	Industrial, Utility, Defense, Ag, Mining	Mine, quarry	Industrial/Warehouse
700	Manufacturing, Processing	Manufacturing, processing	Industrial/Warehouse
800	Storage	Storage, other	Industrial/Warehouse
807	Storage	Outside material storage area	Industrial/Warehouse
808	Storage	Outbuilding or shed	Industrial/Warehouse
816	Storage	Grain elevator, silo	Industrial/Warehouse
819	Storage	Livestock, poultry storage	Industrial/Warehouse
839	Storage	Refrigerated storage	Industrial/Warehouse
849	Storage	Outside storage tank	Industrial/Warehouse
880	Storage	Vehicle storage, other	Commercial
881	Storage	Parking garage (Detached residential garage)	Commercial
882	Storage	Parking garage, general vehicle	Commercial
888	Storage	Fire station	Government
891	Storage	Warehouse	Industrial/Warehouse
898	Storage	Dock, marina, pier, wharf	Commercial
899	Storage	Residential or self-storage units	Commercial
900	Outside or Special Property	Outside or special property, other	Industrial/Warehouse

**Table B-1 (continued)**  
**Rate Category Classification for Fire Incident Property Codes**

NFIRS Code	Main Category	Description	Fire Assessment Rate Category
919	Outside or Special Property	Dump, sanitary landfill	Industrial/Warehouse
921	Outside or Special Property	Bridge, trestle	n/a
922	Outside or Special Property	Tunnel	n/a
926	Outside or Special Property	Outbuilding, protective shelter	Industrial/Warehouse
931	Outside or Special Property	Open land or field	Vacant/Agricultural Land
935	Outside or Special Property	Campsite with utilities	Commercial
936	Outside or Special Property	Vacant lot	Vacant/Agricultural Land
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land (parks/cemeteries/golf courses/yards)	Commercial
940	Outside or Special Property	Water area, other	n/a
941	Outside or Special Property	Open ocean, sea or tidal waters	n/a
946	Outside or Special Property	Lake, river, stream	n/a
951	Outside or Special Property	Railroad right-of-way	n/a
952	Outside or Special Property	Railroad yard	Vacant/Agricultural Land
960	Outside or Special Property	Street, other	n/a
961	Outside or Special Property	Highway or divided highway	n/a
962	Outside or Special Property	Residential street, road or residential driveway	n/a
963	Outside or Special Property	Street or road in commercial area	n/a
965	Outside or Special Property	Vehicle parking area	Vacant/Agricultural Land
972	Outside or Special Property	Aircraft runway	Vacant/Agricultural Land
973	Outside or Special Property	Aircraft taxiway	Vacant/Agricultural Land
974	Outside or Special Property	Aircraft loading area	Vacant/Agricultural Land
981	Outside or Special Property	Construction site	Vacant/Agricultural Land
982	Outside or Special Property	Oil or gas field	Vacant/Agricultural Land
983	Outside or Special Property	Pipeline, power line or other utility right-of-way	Vacant/Agricultural Land
984	Outside or Special Property	Industrial plant yard - area	Industrial/Warehouse
1500	Assembly	Public or Government, other	Institutional-Religious/Non-Profit
1501	Assembly	Public or Government, other	Institutional-Religious/Non-Profit
3230	Health Care, Detention & Correction	Asylum, mental institution	Institutional-Religious/Non-Profit
3231	Health Care, Detention & Correction	Asylum, mental institution	Institutional-Religious/Non-Profit
9600	Outside or Special Property	Street, other	n/a
9601	Outside or Special Property	Street, other	n/a
NNN	Outside or Special Property	None	n/a
UUU	Outside or Special Property	Undetermined	n/a

**Table B-2  
Rate Category Classification for Department of Revenue Codes**

<b>DOR Code</b>	<b>Description</b>	<b>Fire Assessment Rate Category</b>
0	Vacant	Vacant/Agricultural Land
100	Single Family Residential	Single Family
101	Single Family Res/SFR	Single Family
102	Single Family Res/MH	Single Family
106	Single Family Res/Retirement	Single Family
107	Single Family Res/ACLF	Commercial
108	Single Family Res/Rent	Single Family
109	Single Family Res/Boarding House	Single Family
110	Single Family Res/Comm	Single Family
111	Single Family Res/Store	Single Family
117	Single Family Res/Office	Single Family
121	Single Family Res/Rest	Single Family
128	Single Family Residential/MH	Single Family
148	Single Family Res/Warehouse	Single Family
172	Single Family Res/Day Care	Single Family
200	Mobile Home	Single Family
201	Modular Home	Single Family
202	Mobile Home/MH	Single Family
217	Mobile Home/Office	Single Family
226	Mobile Home/Shop	Single Family
300	Multi-Family (10+ units)	Multi-Family
400	Townhouse/Condo	Multi-Family
500	Cooperatives	Multi-Family
700	Other Residential	Vacant/Agricultural Land
800	Multi-Family (1-10 units)	Multi-Family
801	Multi-Family/SFR	Multi-Family
802	Multi-Family/MH	Multi-Family
900	Boarding House	Commercial
1000	Vacant Commercial	Vacant/Agricultural Land
1001	Other Commercial	Vacant/Agricultural Land
1100	Stores, 1	Commercial
1101	Stores/SFR	Commercial
1102	Stores/MH	Commercial
1111	Stores/Flea Market	Commercial
1117	Stores/Office	Commercial
1126	Convenience Store	Commercial
1200	Stores/Office	Commercial
1300	Department Stores	Commercial
1400	Supermarket	Commercial

**Table B-2 (continued)**  
**Rate Category Classification for Department of Revenue Codes**

<b>DOR Code</b>	<b>Description</b>	<b>Fire Assessment Rate Category</b>
1500	Regional Shopping	Commercial
1600	Community Store	Commercial
1700	Office Building	Commercial
1703	Office/Multi Family	Commercial
1800	Multi Story Office	Commercial
1900	Profession	Commercial
2000	Transit Terminals	Commercial
2010	Airpark	Commercial
2100	Restaurant/Cafes	Commercial
2200	Drive-In Restaurant	Commercial
2300	Financial Building	Commercial
2387	Financial Building/State	Commercial
2400	Insurance	Commercial
2500	Repair Service	Commercial
2501	Repair Service/SFR	Commercial
2502	Repair Service/MH	Commercial
2503	Boat Repair	Commercial
2525	Beauty Parlor	Commercial
2600	Service Station	Commercial
2601	Fuel Island	Commercial
2628	Service Station/MH Park	Commercial
2664	Car Wash	Commercial
2700	Vehicle Sales/Repair	Commercial
2702	Vehicle Sales/Repair & MH	Commercial
2710	Farm Machinery Sales/Svc	Commercial
2728	Vehicle Sales/Repair & MH Park	Commercial
2800	Parking Lot	Vacant/Agricultural Land
2801	Mobile Home Park	Single Family
2802	Mobile Home Park	Single Family
2828	Mobile Home Sales	Commercial
2900	Wholesale	Commercial
3000	Florist	Commercial
3100	Drive-In/Open Stadium	Commercial
3200	Theatre/Auditorium	Commercial
3300	Nightclub/Bars	Commercial
3311	Nightclub/Flea Market	Commercial
3400	Bowling Alley	Commercial
3435	Gym/Fitness	Commercial
3437	Skating Park	Commercial

**Table B-2 (continued)**  
**Rate Category Classification for Department of Revenue Codes**

<b>DOR Code</b>	<b>Description</b>	<b>Fire Assessment Rate Category</b>
3440	Driving Range Golf	Commercial
3500	Tourist Attraction	Commercial
3600	RV Park/Camps	Commercial
3601	RV Park/SFR	Commercial
3611	Campground	Commercial
3700	Race Track	Commercial
3800	Golf Course	Commercial
3900	Hotels/Motel	Hotel/Motel
3901	Hotel/Motel/SFR	Hotel/Motel
3902	Hotel/Motel/MH	Hotel/Motel
4000	Vacant Industrial	Vacant/Agricultural Land
4100	Light Manufacturing	Industrial/Warehouse
4200	Heavy Manufacturing	Industrial/Warehouse
4300	Lumber Yard	Industrial/Warehouse
4400	Packing Plant	Industrial/Warehouse
4500	Canneries/Bottlers	Industrial/Warehouse
4600	Other Food	Industrial/Warehouse
4700	Mineral Processing	Industrial/Warehouse
4800	Warehouse/Storage	Industrial/Warehouse
4801	Warehouse/Storage/SFR	Industrial/Warehouse
4810	Distribution Warehouse	Industrial/Warehouse
4817	Storage/Office	Industrial/Warehouse
4845	Warehouse/Recycle	Industrial/Warehouse
4849	Barn	Industrial/Warehouse
4900	Open Storage	Vacant/Agricultural Land
5000	Improved Agr	Single Family
5008	Improved Agr/SFR & Duplex	Single Family
5010	Improved Agr/Commercial	Commercial
5011	Improved Agr/Store	Commercial
5017	Improved Agr/Office	Commercial
5019	Improved Agr/Professional	Commercial
5020	Improved Agr/Barn	Vacant/Agricultural Land
5026	Improved Agr/Service Station	Vacant/Agricultural Land
5028	Improved Agr/MH/Parking	Vacant/Agricultural Land
5036	Improved Agr/Campground	Vacant/Agricultural Land
5048	Improved Agr/Warehouse	Vacant/Agricultural Land
5065	Improved Agr/Train Track	n/a
5067	Improved Agr/Poultry	Vacant/Agricultural Land
5068	Improved Agr/Dairy	Vacant/Agricultural Land

**Table B-2 (continued)**  
**Rate Category Classification for Department of Revenue Codes**

<b>DOR Code</b>	<b>Description</b>	<b>Fire Assessment Rate Category</b>
5100	Cropland Class 1	Vacant/Agricultural Land
5200	Cropland Class 2	Vacant/Agricultural Land
5300	Mushrooms	Vacant/Agricultural Land
5400	Timberland (90+)	Vacant/Agricultural Land
5500	Timberland (80-89)	Vacant/Agricultural Land
5600	Timberland (70-79)	Vacant/Agricultural Land
5610	Timberland/Commercial	Commercial
5700	Timberland (60-69)	Vacant/Agricultural Land
5800	Timberland (50-69)	Vacant/Agricultural Land
5900	Timberland (unclassified)	Vacant/Agricultural Land
6000	Pastureland 1	Vacant/Agricultural Land
6010	Pastureland/Commercial	Commercial
6100	Pastureland 2	Vacant/Agricultural Land
6200	Pastureland 3	Vacant/Agricultural Land
6300	Pastureland 4	Vacant/Agricultural Land
6400	Pastureland 5	Vacant/Agricultural Land
6500	Pastureland 6	Vacant/Agricultural Land
6600	Groves	Vacant/Agricultural Land
6614	Blueberry	Vacant/Agricultural Land
6677	Pecan Groves	Vacant/Agricultural Land
6700	Poultry, Bees, Fish	Vacant/Agricultural Land
6720	Swine	Vacant/Agricultural Land
6800	Dairies, Feedlots	Vacant/Agricultural Land
6900	Ornamentals, Miscellaneous	Vacant/Agricultural Land
7000	Vacant Institutional	Vacant/Agricultural Land
7100	Churches	Institutional-Religious/Non-Profit
7101	Churches/Family Residential	Single Family
7200	Private School/Daycare	Commercial
7300	Private Hospitals	Commercial
7400	Homes for the Aged	Commercial
7500	Non-Profit	Institutional-Religious/Non-Profit
7600	Mortuary/Cemetery	Commercial
7700	Clubs/Lodges	Commercial
7800	Retirement Homes	Commercial
7801	Retirement Homes/SFR	Single Family
7900	Cultural Gathering	Commercial
8000	Water Management	Government
8100	Military	Government
8200	Forest	Vacant/Agricultural Land

**Table B-2 (continued)**  
**Rate Category Classification for Department of Revenue Codes**

<b>DOR Code</b>	<b>Description</b>	<b>Fire Assessment Rate Category</b>
8260	Zoo	Commercial
8300	Public Schools	Government
8400	Colleges	Government
8500	Hospitals	Commercial
8600	County	Government
8700	State	Government
8787	State Prison	Government
8800	Federal	Government
8900	Municipal	Government
9000	Leasehold Interest	Commercial
9093	Correctional Institution	Government
9100	Utilities	Commercial
9200	Mining	Industrial/Warehouse
9300	Sub-Surface	n/a
9400	Rights-of-Way	n/a
9401	Hanger/Single Family Res	Single Family
9410	Airstrip/Runway	n/a
9420	ROW (DOT)	n/a
9500	Rivers	n/a
9600	Wasteland/Dumps	Vacant/Agricultural Land
9601	Retention Area	Vacant/Agricultural Land
9602	Common Area	Vacant/Agricultural Land
9700	Recreation & Park Land	Vacant/Agricultural Land
9800	Centrally Assessed	n/a
9900	No Agriculture Acreage	Vacant/Agricultural Land
9901	AC/XFOB	Vacant/Agricultural Land
9968	No Agr Acreage/Dairy	n/a