



# CITY OF LAKE CITY

## FIRE ASSESSMENT UPDATE STUDY

**DRAFT Technical Report**  
**July 10, 2025**



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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 and basic life support services. It is a common funding source used by many Florida cities and counties. Lake City's fire protection assessment program was implemented in 2002 and was last updated in 2023. To reflect the most recent data, the City retained Benesch 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. LCFD provides fire prevention and basic life support services and does not provide advanced life support services.

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

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. Although the automatic aid agreement was terminated in October of 2013, it was re-established in August 2019. Under this “Automatic Aid Agreement, Structure Fire Response” agreement:

- The LCFD will respond anywhere outside of the incorporated City limits within five (5) driving miles of the LCFD Station 1 with an Engine Company, including three personnel for both residential structure fires, commercial structure fires and commercial fire alarms.
- The CCFD will respond anywhere inside of the incorporated City limits with the closest available unit. CCFD will send an Engine and a Tanker for residential structure fires, commercial structure fires and commercial fire alarms.

As the city continued to grow over time, the need for an additional station increased. In June of 2023, LCFD Station 2 on the west side of the city became operational to better serve the city.

### ***Insurance Services Office (ISO) Rating***

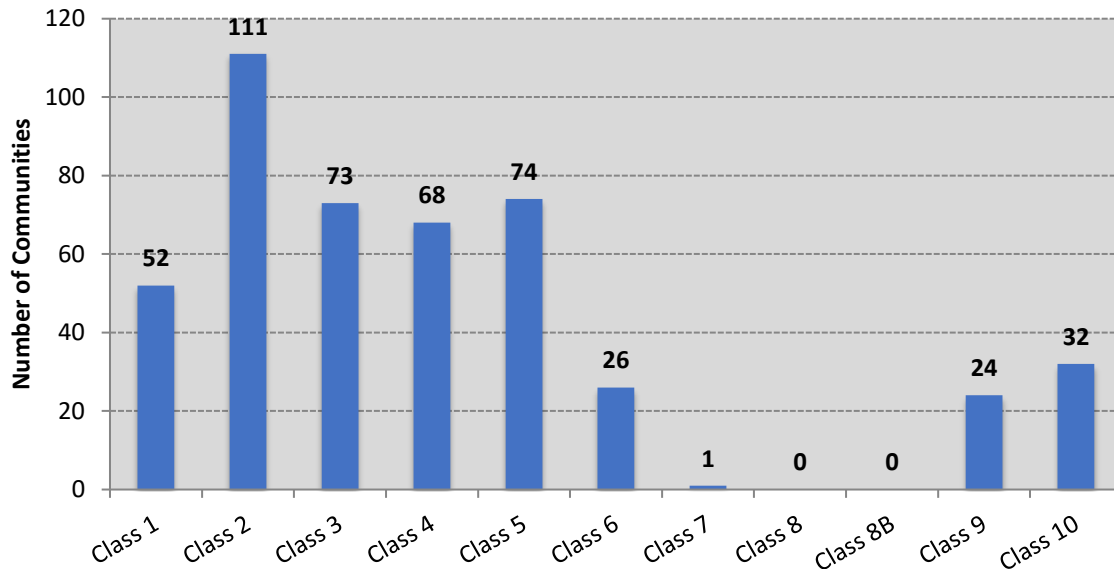
Measurement of a community's fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as 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. This reduction in insurance premiums for structures and property is a special benefit to property supporting the fire assessments provided in this study.

*The LCFD's  
current ISO rating  
is Class 4/4X.*

Studies conducted on the impact of ISO ratings on insurance premiums documented that an improvement from Class 10 to Class 7 reduced insurance premiums 30 percent to 40 percent for residential properties. An improvement from Class 10 to Class 6 or better resulted in insurance premium reductions of 15 percent to 20 percent for office buildings.

The LCFD's current ISO rating is Class 4/4X. This split rating indicates that properties within five road miles of a fire station and 1,000 feet of a fire hydrant have an ISO rating of Class 4, while properties within five road miles of a fire station but beyond 1,000 feet of a hydrant have a rating of Class 4x. **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 rescue 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). The authority of local governments to adopt and impose special assessments for fire rescue 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, 163 So.3d 1174 (Fla. 2015). This case upheld the City of Cape Coral's fire assessment program that recognized insurance savings, reduction in financial liability, and enhanced property values were among the special benefits to property received from the Fire Department's services.

Under Florida case law, the services or improvements funded by the assessment must have a logical relationship with and 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., 667 So.2d 180, 183 (Fla. 1995) (citing City of

Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992). In City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), the Florida Supreme Court reaffirmed that traditional fire protection services such as fire suppression, fire prevention, fire/building inspections and first response medical services (BLS) provide special benefit to property but held that advance life support (ALS) and medical transport do not have a logical relationship to property. The City of 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 use of historical demand for fire protection services, by reviewing calls for service, was upheld as a reasonable and fair basis for apportioning fire protection costs to assessed properties in the City of North Lauderdale case. In Desiderio Corporation, et al. v City of Boynton Beach, et al., 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010), a method of allocating budget costs between fire rescue costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire rescue assessment.

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. The analysis contained in this report includes only the budget and incident data associated with fire protection and basic life support services provided by the LCFD.

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### III. Update of the Fire Protection Assessment Program

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There are several components in determining the fire 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 components are discussed in further detail below, resulting in the calculated fire assessment rate schedule for Lake City.

#### ***Fire Assessment Funding Requirement***

The first step in calculating the City's fire assessment rates is to calculate the total fire rescue assessable budget. To accomplish this, the LCFD's FY 2026 requested budget was reviewed, including personnel, operating, and capital outlay expenditures. More specifically, the following adjustments were made:

*The LCFD's total assessable budget options for FY 2026 range from \$4.1 million to \$4.6 million.*

- An analysis of the revenue sources indicated that the Fire Department receives revenues from inspection fees, interest earnings, and false alarm fees. These revenues, totaling approximately \$25,000 annually, are subtracted from the total expenditures line item to obtain total net expenditures.
- The miscellaneous assessment expenditure included in this report is the statutory discount, which represents approximately four (4) percent of total net expenditures and is based on actual collections and the City's direction in previous studies. The statutory discount is added to the total net expenditures line item to obtain the total fire assessment funding requirement, which is shown in Table 1.

As presented in **Table 1**, the LCFD's total assessable budget options for FY 2026 range from \$4.1 million to \$4.6 million, which are the basis of the calculated rates in this study. These budgets are approximately 35 percent to 50 percent higher than the assessable budget that was used in the 2023 technical study (\$3.1 million).



**Table 1**  
**LCFD Total Assessed Costs (FY 2026 Budget Scenarios)**

Description	FY 2026 +0 Positions	FY 2026 +3 Positions	FY 2026 +6 Positions
<b>Expenditures <sup>(1)</sup></b>			
Personnel Services	\$2,845,794	\$3,098,878	\$3,345,209
Operating	\$837,463	\$835,463	\$837,463
Capital Outlay	\$49,888	\$49,888	\$49,888
Debt Service Transfer	<u>\$253,969</u>	<u>\$253,969</u>	<u>\$253,969</u>
<b>Total Expenditures</b>	<b>\$3,987,114</b>	<b>\$4,238,198</b>	<b>\$4,486,529</b>
<b>Revenues <sup>(2)</sup></b>			
Inspection Fees	\$3,157	\$3,157	\$3,157
Interest Earnings	\$19,856	\$19,856	\$19,856
False Alarm Fees	<u>\$1,750</u>	<u>\$1,750</u>	<u>\$1,750</u>
<i>Subtotal - Revenues</i>	<i>\$24,763</i>	<i>\$24,763</i>	<i>\$24,763</i>
<b>Total Net Expenditures <sup>(3)</sup></b>	<b>\$3,962,351</b>	<b>\$4,213,435</b>	<b>\$4,461,766</b>
<b>Miscellaneous Assessment Expenditures</b>			
Statutory Discount <sup>(4)</sup>	\$158,494	\$168,537	\$178,471
<i>Subtotal - Misc. Assessment Expenditures</i>	<i>\$158,494</i>	<i>\$168,537</i>	<i>\$178,471</i>
<b>Total Assessable Budget <sup>(5)</sup></b>	<b>\$4,120,845</b>	<b>\$4,381,972</b>	<b>\$4,640,237</b>
2023 Study Assessable Budget	\$3,065,479	\$3,065,479	\$3,065,479
Percent Change	34%	43%	51%

1) Source: City of Lake City

2) Source: City of Lake City

3) Total expenditures (Item 1) less revenues (Item 2)

4) 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 and the City's direction in the past, this percentage is reduced to 4% for the purposes of assessed cost calculations.

5) Total net expenditures (Item 3) plus miscellaneous assessment expenditures (Item 4)

The following sections will start with developing the fire assessment rate calculations for the “+6 Positions” budget scenario and the calculated rates for the other two budget scenarios will be summarized later in this report.

### ***Incident Data Distribution by Land Use***

The second component in determining the fire assessment rates is 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.

A review of fire services was completed to quantify the number of incidents and total resources related to each incident by land use. To complete this analysis, the data on all incidents for the past ten years (2015 through 2024), obtained from the National Fire Incident Reporting System (NFIRS) and the Lake City Fire Department, were analyzed. The 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, which tend to require response by only one unit of vehicle and generally require little time of effort by personnel, are excluded from the analysis. Calls that require a Multiple Alarm or Special Response are the type of calls considered to be fire and first responder 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 rescue services expected of the LCFD. These Multiple Alarm and Special Response incidents reflect the need for, and primary cost 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 predominantly consist of Single Alarm responses were identified through the analysis of incident data and were excluded from the historical demand analysis. In addition, there are incidents that cannot be attributed to a specific parcel of property rate category, such as traffic accidents. These non-property specific incidents are excluded from the historical demand analysis. Finally, incidents that occur rarely, but have high impact on the distribution of resources were also excluded. These included two incidents related to chemical spill/leak occurrences in 2017. Given that these are not typical incidents the Fire Department responds to and do not determine the Fire Department's budget, it is fair and reasonable to exclude them.

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 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 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 these reasons, it is fair and reasonable for vacant property continued to be assessed on a per-parcel basis to offset a portion of the costs allocated to vacant property. It is also fair and reasonable to spread the remaining costs related to vacant properties among the other property rate categories in the city in recognition of the benefit to parcels adjacent to vacant property fire incidents. Consistent with the currently adopted methodology, 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 parcel is not to exceed 20 percent of the proposed single family residential rate per dwelling unit.

Distributing the fire protection costs based only on the number of incidents does not reflect the full level of resources used by each land use, and therefore the distribution is based on total effort. Total effort takes into consideration the incident duration, vehicle time, and staff time in addition to the frequency. This information is presented in **Table 2**, along with a comparison of the distribution used in the previous study. As shown, the distribution of total resources remained constant in the case of the single family land use and slightly increased for vacant land. Multi-family, industrial/warehouse and agricultural land uses all increased their use of LCFD's resources by more than 10 percent, while the use by institutional/religious/non-profit land uses, commercial and government land uses decreased. The City does not collect fire assessments from properties owned by the government and institutional/religious/non-profit organizations. In addition, agricultural land is exempt from the fire assessment.

**Table 2**  
**Distribution of Fire Protection Incidents by Land Use Type**

Property Rate Category	2015 through 2024 <sup>(1)</sup>			2023 Report Resource Distribution <sup>(3)</sup>	Percent Change
	Total Incidents <sup>(2)</sup>	Frequency Distribution	Resource Distribution		
<b>Residential</b>					
Single Family	817	31.3%	33.6%	33.7%	-0.3%
Multi-Family	388	14.8%	18.5%	16.8%	10.1%
<b>Non-Residential</b>					
Commercial/Hotel/Motel	1,169	44.6%	36.6%	38.2%	-4.2%
Industrial/Warehouse	72	2.7%	2.9%	2.4%	20.8%
Government	70	2.7%	2.4%	3.3%	-27.3%
Institutional/Religious/Non-Profit	21	0.8%	0.5%	0.6%	-16.7%
Vacant Land	51	1.9%	2.7%	2.6%	3.8%
Agricultural Land	32	1.2%	2.8%	2.4%	16.7%
Total	2,620	100.0%	100.0%	100.0%	

1) Source: Appendix A

2) Excludes "Single Alarm" incidents and any incidents missing duration, personnel, or apparatus data

3) Source: *City of Lake City Fire Assessment Update, July 2023*

### **Fire Assessment Cost Allocation**

The third component in determining the fire protection assessment rates is the allocation of the assessed costs to each property rate category, based on the total fire assessment funding requirement and distribution of total resources. **Table 3** presents the fire rescue assessable budget allocation by land use/rate category.

Per State legislation, agricultural land uses are exempt from fire rescue assessments. Florida Statutes Section 170.01 (4) provides that, with limited exceptions, a City may not levy a special assessment for fire protection services on lands classified as agricultural lands under Florida Statutes Section 193.461 unless those lands contain a residential dwelling unit or a qualified non-residential building. Therefore, the portion of the budget associated with agricultural fire rescue incidents cannot be recovered through the City's fire rescue assessment and will be excluded in the remainder of this report. Similarly, the City does not assess government or institutional/religious/non-profit properties and will need to supplement the revenue loss through the General Fund.

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

Description/Property Rate Category	Distribution of Resources <sup>(2)</sup>	FY 2026 Assessed Costs <sup>(3)</sup>	FY 2024 Assessed Costs <sup>(4)</sup>	Percent Change from FY 2024 <sup>(5)</sup>
<b>Funding Requirement<sup>(1)</sup></b>		<b>\$4,640,237</b>	<b>\$3,065,479</b>	<b>51.4%</b>
<b>Residential</b>				
Single Family	33.6%	\$1,559,119	\$1,033,067	50.9%
Multi-Family	18.5%	\$858,444	\$515,000	66.7%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	36.6%	\$1,698,327	\$1,171,014	45.0%
Industrial/Warehouse	2.9%	\$134,567	\$73,571	82.9%
Government	2.4%	\$111,366	\$101,161	10.1%
Institutional/Religious/Non-Profit	0.5%	\$23,201	\$18,393	26.1%
Vacant Land	2.7%	\$125,286	\$79,702	57.2%
Agricultural Land	2.8%	\$129,927	\$73,571	76.6%
<b>Total</b>	<b>100.0%</b>	<b>\$4,640,237</b>	<b>\$3,065,479</b>	<b>51.4%</b>

1) Source: Table 1; “+6 Positions” scenario

2) Source: Table 2

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

4) Source: *City of Lake City Fire Assessment Update, July 2023*

5) Percent change from FY 2024 assessed costs to FY 2026 (Items 4 and 3)

### Land Use Data

The fourth component in determining the fire assessment rates is to allocate the assessed costs to property units (e.g., dwelling units, square footage, or parcels) within each land use category. This was accomplished by utilizing the most recent data from the Columbia County Tax Collector’s Office and 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 Lake City and the 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 is used in this analysis.

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. Given this, 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. Therefore, it is fair and reasonable not to impose a fire assessment on these properties. The FY 2026 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 to the number of units used in the 2023 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 may be approved in the future.

**Table 4**  
**Distribution of Property Units by Rate Category**

Property Rate Category	Unit	Total Number of Units <sup>(1)</sup>	2023 Report Units <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	<b>3,308</b>	3,319	-0.33%
Multi-Family	dwelling unit	<b>1,768</b>	1,762	0.34%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	square feet	<b>6,248,000</b>	6,087,861	2.63%
Industrial/Warehouse	square feet	<b>1,417,441</b>	1,414,993	0.17%
Vacant Land	parcel	<b>1,314</b>	1,301	1.00%

1) Source: Columbia County Tax Collector Database, June 2025

2) Source: *City of Lake City Fire Assessment Update*, July 2023

3) Percent change between 2023 units (Item 2) and the current units (Item 1)

***Calculated Fire Assessment Schedule***

Once the number of units was determined, allocated cost for each land use was divided by the associated units to determine the base assessment rate.

The calculated rate for vacant land has been adjusted slightly so that it does not exceed 20 percent of the rate for single family dwelling unit. This is consistent with the current adopted rate structure, where the assessment per parcel for vacant land is capped at 20 percent of the single family rate per dwelling unit.

As mentioned previously, the City will not charge agricultural land unless those lands contain a residential dwelling unit or a qualified non-residential building.

**Table 5**  
**Calculated Assessment Rates**

Property Rate Category	Unit	Fire Assessment Allocation <sup>(1)</sup>	Number of Units <sup>(2)</sup>	Calculated Rate per Unit <sup>(3)</sup>
<b><i>Residential</i></b>				
Single Family	dwelling unit	\$1,559,119	3,308	<b>\$471.32</b>
Multi-Family	dwelling unit	\$858,444	1,768	<b>\$485.55</b>
<b><i>Non-Residential</i></b>				
Commercial/Hotel/Motel	square feet	\$1,698,327	6,248,000	<b>\$0.2718</b>
Industrial/Warehouse	square feet	\$134,567	1,417,441	<b>\$0.0949</b>
Vacant Land*	parcel	\$125,286	1,314	<b>\$94.26</b>
Government	square feet	\$111,366	n/a	<b>n/a</b>
Institutional/Religious/Non-Profit	square feet	\$23,201	n/a	<b>n/a</b>

1) Source: Table 3

2) Source: Table 4

3) Fire assessment allocation (Item 1) divided by the number of units (Item 2)

\*Slight adjustment was applied to vacant land rate so that it does not exceed 20% of the single family rate

**Table 6** provides a comparison of the calculated assessment rates and current adopted rates.

Table 6

## Comparison of Calculated FY 2026 Assessment Rates to the Current Adopted Rates

Property Rate Category	Unit	Calculated Rate per Unit <sup>(1)</sup>	Current Adopted Rate <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	\$471.32	\$311.26	51.4%
Multi-Family	dwelling unit	\$485.55	\$292.28	66.1%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	square feet	\$0.2718	\$0.1924	41.3%
Industrial/Warehouse	square feet	\$0.0949	\$0.0520	82.5%
Vacant Land	parcel	\$94.26	\$61.26	53.9%

1) Source: Table 5

2) Source: City of Lake City

3) Percent change between current adopted rate (Item 2) and the calculated rate per unit (Item 1)

**Additional Budget Scenarios**

As previously shown in Table 1, additional budget scenarios were developed for consideration. The tables below show the calculations for the “+0 positions” and “+3 positions” scenarios.



**Table 7**  
**Fire Protection and First Response Cost Allocation (+0 Positions)**

Description/Property Rate Category	Distribution of Resources <sup>(2)</sup>	FY 2026 Assessed Costs <sup>(3)</sup>	FY 2024 Assessed Costs <sup>(4)</sup>	Percent Change from FY 2024 <sup>(5)</sup>
<b>Funding Requirement<sup>(1)</sup></b>		<b>\$4,120,845</b>	<b>\$3,065,479</b>	<b>34.4%</b>
<b>Residential</b>				
Single Family	33.6%	\$1,384,604	\$1,033,067	34.0%
Multi-Family	18.5%	\$762,356	\$515,000	48.0%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	36.6%	\$1,508,229	\$1,171,014	28.8%
Industrial/Warehouse	2.9%	\$119,505	\$73,571	62.4%
Government	2.4%	\$98,900	\$101,161	-2.2%
Institutional/Religious/Non-Profit	0.5%	\$20,604	\$18,393	12.0%
Vacant Land	2.7%	\$111,263	\$79,702	39.6%
Agricultural Land	2.8%	\$115,384	\$73,571	56.8%
<b>Total</b>	<b>100.0%</b>	<b>\$4,120,845</b>	<b>\$3,065,479</b>	<b>34.4%</b>

1) Source: Table 1; "+0 Positions" scenario

2) Source: Table 2

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

4) Source: *City of Lake City Fire Assessment Update, July 2023*

5) Percent change from FY 2024 assessed costs to FY 2026 (Items 4 and 3)

**Table 8**  
**Calculated Assessment Rates (+0 Positions)**

Property Rate Category	Unit	Fire Assessment Allocation <sup>(1)</sup>	Number of Units <sup>(2)</sup>	Calculated Rate per Unit <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	\$1,384,604	3,308	<b>\$418.56</b>
Multi-Family	dwelling unit	\$762,356	1,768	<b>\$431.20</b>
<b>Non-Residential</b>				
Commercial/Hotel/Motel	square feet	\$1,508,229	6,248,000	<b>\$0.2414</b>
Industrial/Warehouse	square feet	\$119,505	1,417,441	<b>\$0.0843</b>
Vacant Land*	parcel	\$111,263	1,314	<b>\$83.71</b>
Government	square feet	\$98,900	n/a	<b>n/a</b>
Institutional/Religious/Non-Profit	square feet	\$20,604	n/a	<b>n/a</b>

1) Source: Table 7

2) Source: Table 4

3) Fire assessment allocation (Item 1) divided by the number of units (Item 2)

\*Slight adjustment was applied to vacant land rate so that it does not exceed 20% of the single family rate

**Table 9**  
**Comparison of Calculated FY 2026 Assessment Rates to the**  
**Current Adopted Rates (+0 Positions)**

Property Rate Category	Unit	Calculated Rate per Unit <sup>(1)</sup>	Current Adopted Rate <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	<b>\$418.56</b>	\$311.26	34.5%
Multi-Family	dwelling unit	<b>\$431.20</b>	\$292.28	47.5%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	square feet	<b>\$0.2414</b>	\$0.1924	25.5%
Industrial/Warehouse	square feet	<b>\$0.0843</b>	\$0.0520	62.1%
Vacant Land	parcel	<b>\$83.71</b>	\$61.26	36.6%

1) Source: Table 8

2) Source: City of Lake City

3) Percent change between current adopted rate (Item 2) and the calculated rate per unit (Item 1)

**Table 10**  
**Fire Protection and First Response Cost Allocation (+3 Positions)**

Description/Property Rate Category	Distribution of Resources <sup>(2)</sup>	FY 2026 Assessed Costs <sup>(3)</sup>	FY 2024 Assessed Costs <sup>(4)</sup>	Percent Change from FY 2024 <sup>(5)</sup>
<b>Funding Requirement<sup>(1)</sup></b>		<b>\$4,381,972</b>	<b>\$3,065,479</b>	<b>42.9%</b>
<b>Residential</b>				
Single Family	33.6%	\$1,472,343	\$1,033,067	42.5%
Multi-Family	18.5%	\$810,665	\$515,000	57.4%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	36.6%	\$1,603,802	\$1,171,014	37.0%
Industrial/Warehouse	2.9%	\$127,077	\$73,571	72.7%
Government	2.4%	\$105,167	\$101,161	4.0%
Institutional/Religious/Non-Profit	0.5%	\$21,910	\$18,393	19.1%
Vacant Land	2.7%	\$118,313	\$79,702	48.4%
Agricultural Land	2.8%	\$122,695	\$73,571	66.8%
<b>Total</b>	<b>100.0%</b>	<b>\$4,381,972</b>	<b>\$3,065,479</b>	<b>42.9%</b>

1) Source: Table 1; “+3 Positions” scenario

2) Source: Table 2

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

4) Source: *City of Lake City Fire Assessment Update, July 2023*

5) Percent change from FY 2024 assessed costs to FY 2026 (Items 4 and 3)

**Table 11**  
**Calculated Assessment Rates (+3 Positions)**

Property Rate Category	Unit	Fire Assessment Allocation <sup>(1)</sup>	Number of Units <sup>(2)</sup>	Calculated Rate per Unit <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	\$1,472,343	3,308	<b>\$445.09</b>
Multi-Family	dwelling unit	\$810,665	1,768	<b>\$458.52</b>
<b>Non-Residential</b>				
Commercial/Hotel/Motel	square feet	\$1,603,802	6,248,000	<b>\$0.2567</b>
Industrial/Warehouse	square feet	\$127,077	1,417,441	<b>\$0.0897</b>
Vacant Land*	parcel	\$118,313	1,314	<b>\$89.02</b>
Government	square feet	\$105,167	n/a	<b>n/a</b>
Institutional/Religious/Non-Profit	square feet	\$21,910	n/a	<b>n/a</b>

1) Source: Table 10

2) Source: Table 4

3) Fire assessment allocation (Item 1) divided by the number of units (Item 2)

\*Slight adjustment was applied to vacant land rate so that it does not exceed 20% of the single family rate

**Table 12**  
**Comparison of Calculated FY 2026 Assessment Rates to the**  
**Current Adopted Rates (+3 Positions)**

Property Rate Category	Unit	Calculated Rate per Unit <sup>(1)</sup>	Current Adopted Rate <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	<b>\$445.09</b>	\$311.26	43.0%
Multi-Family	dwelling unit	<b>\$458.52</b>	\$292.28	56.9%
<b>Non-Residential</b>				
Commercial/Hotel/Motel	square feet	<b>\$0.2567</b>	\$0.1924	33.4%
Industrial/Warehouse	square feet	<b>\$0.0897</b>	\$0.0520	72.5%
Vacant Land	parcel	<b>\$89.02</b>	\$61.26	45.3%

1) Source: Table 11

2) Source: City of Lake City

3) Percent change between current adopted rate (Item 2) and the calculated rate per unit (Item 1)

### **Revenue Estimates**

Based on the rate calculations presented in this report, the fire assessment is projected to generate between \$3.6 and \$4.3 million of revenue for the City. More specifically, the City is estimated to generate the following under each budget options:

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- Scenario 1 (+0 Positions): \$3.6 million to \$3.8 million
- Scenario 2 (+3 Positions): \$3.9 million to \$4.1 million
- Scenario 3 (+6 Positions): \$4.1 million to \$4.3 million

Revenue loss due to exemptions, early payment or delinquencies will need to be funded from the General Fund.

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# **Appendix A**

## **Lake City Fire Department Incident Data**

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

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This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past ten years were analyzed to estimate demand from different land uses for fire rescue services. As discussed previously, single alarm incidents were excluded from the analysis. **Tables A-1 through A-4** present this analysis.

Table A-1  
Distribution of Incidents by Land Use

Incident Type	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		Average % Distribution (2015-2024)
	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	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	79	27.4%	100	29.8%	88	28.9%	88	30.2%	72	31.3%	85	35.0%	55	40.7%	33	40.7%	125	31.2%	92	29.7%	31.3%
Multi-Family	35	12.2%	61	18.2%	45	14.8%	39	13.4%	39	17.0%	27	11.1%	17	12.6%	6	7.4%	70	17.5%	49	15.8%	14.8%
Commercial	149	51.7%	135	40.2%	148	48.5%	139	47.8%	101	43.9%	111	45.7%	47	34.8%	35	43.2%	160	39.9%	144	46.5%	44.6%
Industrial/Warehouse	7	2.4%	11	3.3%	6	2.0%	8	2.7%	8	3.5%	12	4.9%	5	3.7%	0	0.0%	9	2.2%	6	1.9%	2.7%
Government	15	5.2%	20	6.0%	6	2.0%	5	1.7%	4	1.7%	2	0.8%	3	2.2%	2	2.5%	7	1.7%	6	1.9%	2.7%
Inst./Religious/Non-Profit	1	0.3%	3	0.9%	3	1.0%	2	0.7%	1	0.4%	3	1.2%	0	0.0%	2	2.5%	2	0.5%	4	1.3%	0.8%
Vacant Land	1	0.3%	5	1.5%	3	1.0%	7	2.4%	3	1.3%	3	1.2%	5	3.7%	2	2.5%	19	4.7%	3	1.0%	1.9%
Agricultural	1	0.3%	1	0.3%	6	2.0%	3	1.0%	2	0.9%	0	0.0%	3	2.2%	1	1.2%	9	2.2%	6	1.9%	1.2%
Total	288	100.0%	336	100.0%	305	100.0%	291	100.0%	230	100.0%	243	100.0%	135	100.0%	81	100.0%	401	100.0%	310	100.0%	100.0%
Total NFIRS Incidents: <sup>(1)</sup>	356		389		366		320		257		262		224		150		636		404		336
% w/Land Use Tag <sup>(2)</sup>	80.9%		86.4%		83.3%		90.9%		89.5%		92.7%		60.3%		54.0%		63.1%		76.7%		77.9%

Source: NFIRS Database (2015-2020) and Lake City Fire Department (2021-2024), excluding single alarm incidents and incidents with missing duration, personnel, and/or apparatus data

Table A-2  
Distribution of Staff Time by Land Use

Incident Type	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		Average % Distribution (2015-2024)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Single Family	162	31.0%	174	29.7%	213	34.2%	185	32.0%	158	33.7%	191	39.3%	126	41.6%	93	58.1%	263	30.1%	269	33.0%	33.9%
Multi-Family	107	20.5%	128	21.8%	78	12.5%	89	15.4%	84	17.9%	88	18.1%	47	15.5%	10	6.3%	197	22.6%	179	21.9%	18.6%
Commercial	216	41.3%	192	32.8%	256	41.2%	215	37.2%	176	37.5%	183	37.7%	113	37.3%	37	23.1%	296	33.9%	290	35.5%	36.4%
Industrial/Warehouse	10	1.9%	13	2.2%	12	1.9%	8	1.4%	26	5.5%	17	3.5%	7	2.3%	0	0.0%	34	3.9%	32	3.9%	2.9%
Government	25	4.8%	47	8.0%	12	1.9%	5	0.9%	10	2.1%	1	0.2%	2	0.7%	2	1.3%	9	1.0%	9	1.1%	2.3%
Inst./Religious/Non-Profit	1	0.2%	8	1.4%	3	0.5%	3	0.5%	0	0.0%	3	0.6%	0	0.0%	1	0.6%	3	0.3%	7	0.9%	0.5%
Vacant Land	1	0.2%	22	3.8%	6	1.0%	47	8.1%	9	1.9%	3	0.6%	5	1.7%	3	1.9%	40	4.6%	8	1.0%	2.7%
Agricultural	1	0.2%	2	0.3%	42	6.8%	26	4.5%	6	1.3%	0	0.0%	3	1.0%	14	8.8%	31	3.6%	22	2.7%	2.7%
Total	523	100.0%	586	100.0%	622	100.0%	578	100.0%	469	100.0%	486	100.0%	303	100.0%	160	100.0%	873	100.0%	816	100.0%	100.0%

Source: NFIRS Database (2015-2020) and Lake City Fire Department (2021-2024), 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 the average number of staff at each incident

Table A-3  
Distribution of Vehicle Time by Land Use

Incident Type	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		Average % Distribution (2015-2024)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
Single Family	102	30.9%	98	27.7%	103	32.0%	84	29.2%	72	32.0%	98	39.8%	67	40.1%	51	56.0%	138	29.9%	130	33.1%	32.7%
Multi-Family	68	20.6%	79	22.3%	40	12.4%	41	14.2%	41	18.2%	44	17.9%	29	17.4%	5	5.5%	99	21.5%	85	21.6%	18.5%
Commercial	136	41.2%	116	32.8%	136	42.2%	113	39.2%	85	37.8%	92	37.4%	61	36.5%	22	24.2%	156	33.8%	141	35.9%	36.8%
Industrial/Warehouse	6	1.8%	8	2.3%	6	1.9%	4	1.4%	14	6.2%	8	3.3%	4	2.4%	0	0.0%	18	3.9%	15	3.8%	2.9%
Government	15	4.5%	30	8.5%	6	1.9%	3	1.0%	6	2.7%	1	0.4%	1	0.6%	2	2.2%	5	1.1%	4	1.0%	2.5%
Inst./Religious/Non-Profit	1	0.3%	5	1.4%	1	0.3%	2	0.7%	0	0.0%	1	0.4%	0	0.0%	1	1.1%	2	0.4%	3	0.8%	0.6%
Vacant Land	1	0.3%	16	4.5%	4	1.2%	24	8.3%	5	2.2%	2	0.8%	3	1.8%	2	2.2%	23	5.0%	4	1.0%	2.9%
Agricultural	1	0.3%	2	0.6%	26	8.1%	17	5.9%	2	0.9%	0	0.0%	2	1.2%	8	8.8%	20	4.3%	11	2.8%	3.1%
Total	330	100.0%	354	100.0%	322	100.0%	288	100.0%	225	100.0%	246	100.0%	167	100.0%	91	100.0%	461	100.0%	393	100.0%	100.0%

Source: NFIRS Database (2015-2020) and Lake City Fire Department (2021-2024), 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 the average number of vehicles at each incident

Table A-4  
Distribution of Total Resources by Land Use

Incident Type	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		Average % Distribution (2015-2024)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
Single Family	264	30.9%	272	28.9%	316	33.5%	269	31.1%	230	33.1%	289	39.5%	193	41.1%	144	57.4%	401	30.1%	399	33.0%	33.6%
Multi-Family	175	20.5%	207	22.0%	118	12.5%	130	15.0%	125	18.0%	132	18.0%	76	16.2%	15	6.0%	296	22.2%	264	21.8%	18.5%
Commercial	352	41.3%	308	32.8%	392	41.5%	328	37.9%	261	37.6%	275	37.6%	174	37.0%	59	23.5%	452	33.9%	431	35.6%	36.6%
Industrial/Warehouse	16	1.9%	21	2.2%	18	1.9%	12	1.4%	40	5.8%	25	3.4%	11	2.3%	0	0.0%	52	3.9%	47	3.9%	2.9%
Government	40	4.7%	77	8.2%	18	1.9%	8	0.9%	16	2.3%	2	0.3%	3	0.6%	4	1.6%	14	1.0%	13	1.1%	2.4%
Inst./Religious/Non-Profit	2	0.2%	13	1.4%	4	0.4%	5	0.6%	0	0.0%	4	0.5%	0	0.0%	2	0.8%	5	0.4%	10	0.8%	0.5%
Vacant Land	2	0.2%	38	4.0%	10	1.1%	71	8.2%	14	2.0%	5	0.7%	8	1.7%	5	2.0%	63	4.7%	12	1.0%	2.7%
Agricultural	2	0.2%	4	0.4%	68	7.2%	43	5.0%	8	1.2%	0	0.0%	5	1.1%	22	8.8%	51	3.8%	33	2.7%	2.8%
Total	853	100.0%	940	100.0%	944	100.0%	866	100.0%	694	100.0%	732	100.0%	470	100.0%	251	100.0%	1,334	100.0%	1,209	100.0%	100.0%

Source: NFIRS Database (2015-2020) and Lake City Fire Department (2021-2024), excluding single alarm incidents and incidents with missing duration, personnel, and/or apparatus data

Note: Total resources are calculated as the sum of total staff time and total vehicle time



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## **Appendix B**

### **Rate Category Classification Tables**

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## Appendix B: Rate Category Classification Tables

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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  
NFIRS Fire Incident Property Codes

NFIRS	Main Category	Description	Subgrouping
000	Property Use Other	Other	n/a
00	Other	Other	n/a
0	Vacant	Other	Vacant 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 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
400	Residential	Residential, other	Single Family
419	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	Commercial
459	Residential	Residential board and care	Commercial
460	Residential	Dormitory-type residence, other	Commercial
462	Residential	Sorority & Fraternity House	Commercial
464	Residential	Barracks, dormitory	Commercial
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

Table B-1 (continued)  
NFIRS Fire Incident Property Codes

NFIRS	Main Category	Description	Subgrouping
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	Agricultural Land
659	Industrial, Utility, Defense, Ag, Mining	Livestock production	Agricultural Land
669	Industrial, Utility, Defense, Ag, Mining	Forest, timberland, woodland	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	Refridgerated 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
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	Agricultural Land
935	Outside or Special Property	Campsite with utilities	Commercial
936	Outside or Special Property	Vacant lot	Agricultural Land
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land	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 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 Land
972	Outside or Special Property	Aircraft runway	Vacant Land
973	Outside or Special Property	Aircraft taxiway	Vacant Land
974	Outside or Special Property	Aircraft loading area	Vacant Land
981	Outside or Special Property	Construction site	Vacant Land
982	Outside or Special Property	Oil or gas field	Vacant Land
983	Outside or Special Property	Pipeline, power line or other utility right-of-way	Vacant 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
400M	Residential	Residential, other	Single Family
400R	Residential	Residential, other	Single Family
400V	Residential	Residential, other	Single Family
419M	Residential	1 or 2 family dwelling	Single Family
NNN	Outside or Special Property	None	n/a
UUU	Outside or Special Property	Undetermined	n/a

Table B-2  
Department of Revenue Property Codes

DOR Code	Description	Fire Assessment Rate Category
0	Vacant	Vacant
100	Single Family Residential	Single Family
101	Single Family Res/SFR	Single Family
102	Single Family Res/MH	Single Family
107	Single Family Res/ACLF	Single Family
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
700	Other Residential	Vacant
800	Multi-Family (1-10 units)	Multi-Family
801	Multi-Family/SFR	Multi-Family
802	Multi-Family/MH	Multi-Family
900	Res Common	Vacant
1000	Vacant Commercial	Vacant
1001	Other Commercial	Vacant
1010	Commercial, Acreage	Commercial
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
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
2100	Restaurant	Commercial
2200	Drive-In Restaurant	Commercial
2300	Financial	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
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
2801	Mobile Home Park	Single Family
2802	Mobile Home Park	Single Family
2828	Mobile Home Sales	Commercial
2900	Wholesale	Commercial
3000	Florist	Commercial
3200	Theatre/Auditorium	Commercial
3300	Nightclub	Commercial
3400	Bowling Alley	Commercial
3435	Gym/Fitness	Commercial
3437	Skating Park	Commercial

Table B-2 (continued)  
Department of Revenue Property Codes

DOR Code	Description	Fire Assessment Rate Category
3500	Tourist Attraction	Commercial
3600	RV Park	Commercial
3601	RV Park	Commercial
3611	Campground	Commercial
3700	Race Track	Commercial
3800	Golf Course	Commercial
3900	Hotels/Motel	Commercial
3901	Hotel/Motel/SFR	Commercial
4000	Vacant Industrial	Vacant
4100	Light Manufacturing	Industrial/Warehouse
4200	Heavy Manufacturing	Industrial/Warehouse
4300	Lumber Yard	Industrial/Warehouse
4400	Packing Plant	Industrial/Warehouse
4600	Other Food	Industrial/Warehouse
4700	Mineral Processing	Industrial/Warehouse
4800	Warehouse/Storage	Industrial/Warehouse
4801	Warehouse/Storage	Industrial/Warehouse
4810	Distribution Warehouse	Industrial/Warehouse
4817	Storage	Industrial/Warehouse
4845	Warehouse/Recycle	Industrial/Warehouse
4849	Barn	Industrial/Warehouse
4900	Open Storage	Industrial/Warehouse
5000	Improved Agr	Agricultural
5010	Improved Agr/Commercial	Agricultural
5011	Improved Agr/Store	Agricultural
5017	Improved Agr/Office	Agricultural
5020	Improved Agr/Barn	Agricultural
5028	Improved Agr/MH/Parking	Agricultural
5048	Improved Agr/Warehouse	Agricultural
5200	Cropland	Agricultural
5400	Timberland (90+)	Agricultural
5500	Timberland (80-89)	Agricultural
5600	Timberland (70-79)	Agricultural
5610	Timberland/Commercial	Agricultural
5700	Timberland (60-69)	Agricultural
5800	Timberland (50-69)	Agricultural
5900	Timberland (unclassified)	Agricultural
6000	Pastureland 1	Agricultural
6100	Pastureland 2	Agricultural
6200	Pastureland 3	Agricultural
6600	Groves	Agricultural
6900	Ornamentals, Miscellaneous	Agricultural
7000	Vacant Institutional	Vacant
7100	Churches	Institutional/Religious/Non-Profit
7200	Private School/Daycare	Commercial
7300	Hospital, Private	Commercial
7400	Homes for the Aged	Commercial
7500	Non-Profit	Institutional/Religious/Non-Profit
7600	Mortuary/Cemetery	Commercial
7700	Clubs/Lodges	Commercial
7900	Cultutral Gathering	Commercial
8100	Military	Government
8200	Forest	Government
8300	Public School	Government
8500	Hospitals	Government
8600	County	Government
8700	State	Government
8800	Federal	Government
8900	Municipal	Government
9100	Utilities	Commercial
9300	Sub-Surface	n/a
9400	Rights-of-Way	n/a
9401	Hanger/Single Family Res	Residential
9410	Airstrip/Runway	n/a
9420	ROW (DOT)	n/a
9500	Rivers	n/a
9600	Wasteland/Dumps	Vacant
9601	Retention Area	Vacant
9602	Common Area	Vacant
9700	Recreation & Park Land	Vacant
9900	No Agriculture Acreage	Vacant
9901	AC/XFOB	Vacant