



CITY OF OCALA

FIRE ASSESSMENT STUDY

Final Technical Report
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I. Introduction

The City of Ocala implemented a fire assessment program in early 2021, which was further refined in late 2021 to incorporate additional residential and non-residential land use categories. The study was updated in 2022. To reflect the most recent budget, incident data, and property unit data, the City retained Benesch in association with Susan Schoettle-Gumm, PLLC to prepare a fire assessment update study. A fire assessment is an annual charge applied to each property in the City that typically is collected through the property owners' tax bill under Florida's Uniform Assessment Collection Act. This document provides an explanation of the methodology used to calculate the fire assessment rates and the findings of the fire assessment study.

Fire Departments' primary function/goal is to respond to fire and medical incidents within a critical time frame to save lives and structures. Availability of this service on a 24-hour basis for seven (7) days a week along with the appropriate use of these resources is critical for the entire community during incidents by saving lives and protecting property, and through reductions in insurance premiums and increased property values.

Fire rescue services in Ocala are provided by the City of Ocala Fire Rescue Department. This study includes the Fire Department's budget associated with providing fire rescue and medical service with the exception of advanced life support (ALS) services. As discussed further in the Legal Requirements section of this report, fire assessments may not include costs related to non-traditional fire department services such as ALS. The portion of the Fire Rescue Department's budget associated with ALS services is excluded from the calculation of the Fire Assessment rates developed in this report.

Consistent with the current adopted methodology, this study uses a methodology that combines benefits received from the availability of the Fire Department with use of its resources, including equipment and personnel, for non-ALS incidents to determine the relative special benefit received by and allocate costs to each assessable property.

II. Service Delivery, Methodology and Legal Requirements

The City of Ocala Fire Rescue Department (OFR) provides fire rescue services throughout the city from seven fire stations, including:

- Fire Station No. 1 – 505 NW MLK Jr. Avenue;
- Fire Station No. 2 – 2701 SE 36th Avenue;
- Fire Station No. 3 – 320 NE 8th Avenue;
- Fire Station No. 4 – 3300 SW 20th Street;
- Fire Station No. 5 – 2340 NE 25th Avenue;
- Fire Station No. 6 – 5220 SW 50th Court; and
- Fire Station No. 7 – 885 SE 31st Street.

As mentioned previously, the study methodology has two components:

- Benefit received from the availability of the Fire Department on a 24-hour, 7 days a week basis, and
- Benefit received from the actual response to events.

Benefit from the Availability of the Fire Department

The availability of the Fire Department’s services benefits properties in terms of insurance premium reductions as well as an increase in property values even if services of the Fire Department are never directly utilized by an individual property.

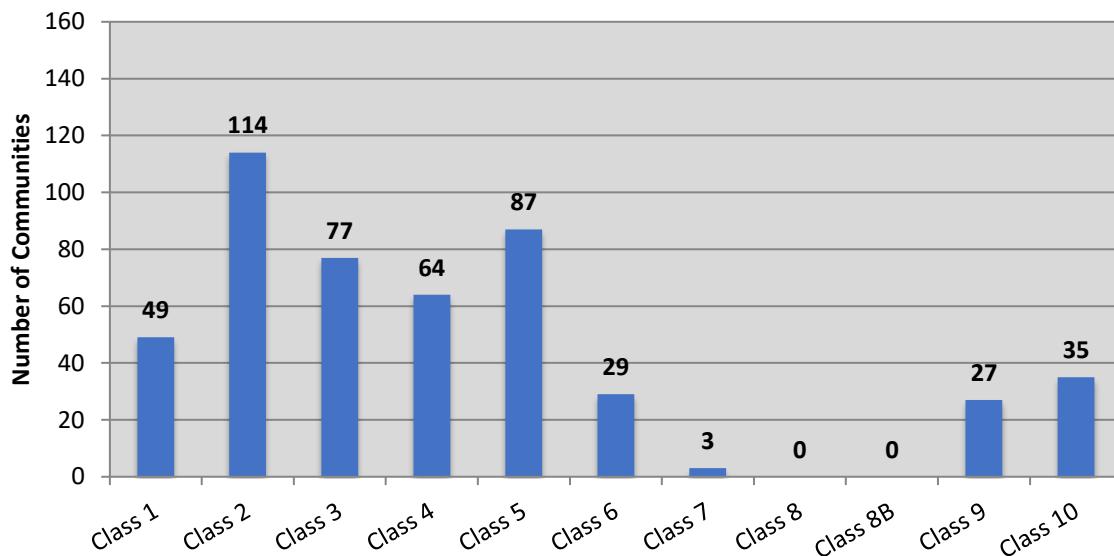
Measurement of a community’s fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as 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 presented in this study.

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 current ISO rating in Ocala is Class 2/2X. Class 1 and 2 ratings are achieved by approximately 35 percent of the communities in Florida. **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

Benefit from the Active Use of The Fire Department's Services

Approximately 76 percent of the incidents responded by OFR are medical in nature and 24 percent are fire related. As mentioned previously, this study examines the use of total available resources in responding to these incidents to allocate a portion of the costs to assessed properties. The Department has the capabilities to respond to fire incidents at any of the buildings in the city regardless of size.

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. This case also approved the availability-based benefit approach that is being incorporated into this study.

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. 4th 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 assessment methodology contained in this report is consistent with Florida case law and uses a combination of availability-based and resource utilization-based approaches. The calculations exclude the portion of OFR's fire budget and incidents associated with non-traditional emergency medical services, such as ALS, through a budget analysis, and allocates costs to assessed properties based on historical calls for service to quantify relative demand for and benefit from fire services by different land uses and properties.

Special Benefit and Fair Allocation Analysis

Fire services, facilities and programs provided by the City provide special benefit to assessed properties and have a logical relationship to the use, value, and enjoyment of such improved property. There are availability, or standing watch, benefits that come from the 24-hour, 7 days a week availability of fire service and first responder services as well as the more direct benefits from the responses to incidents by the Fire Department. Benefits include protecting the value and integrity of improvements and structures, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of professional and comprehensive fire services within the city, and containing fire incidents with the potential to spread and endanger other property.

As detailed later in this report, the Fire Rescue Department budget has been analyzed by cost categories to exclude costs related to providing ALS and to include in the assessable costs only costs reasonably related to the provision of traditional fire services, including for example, fire suppression, fire prevention, fire/building inspections and first response medical services (BLS). The assessable costs were then allocated to land uses based on a combination of availability of the service and historical usage of fire services by the land use types. The analysis includes multi-year records of calls for service and the total department resources used in responding to the incidents to obtain a larger sample size and more stable resource distribution.

The costs allocated to the Residential Land Use, which includes single family, multi-family, and mobile home categories, are distributed on a per dwelling unit basis for several square footage tiers for development in the city. The number and size of dwelling units on an assessed property

is obtained from the property database maintained by the Property Appraiser in the normal course of performing his or her constitutional responsibilities. The fire assessment for any residential parcel is determined by the number of dwelling units multiplied by the applicable residential dwelling unit rate for each residential category as determined based on the type of residential development and the size of the dwelling unit(s).

The costs allocated to the Non-Residential Land Uses are distributed based on square footage tiers for four different categories (commercial, industrial, institutional and government). Square footage data for non-residential structures on assessed property is obtained primarily from the property database maintained by the Property Appraiser in the normal course of performing his or her constitutional responsibilities with some additional data provided by the City from on-site inspections of structures. The use of square footage tiers for Non-Residential property is fair and reasonable because the demand for fire services is not precisely determined by the actual square footage of a structure and the application of square footage tiers to Non-Residential structures is a fair and reasonable method to apportion costs among benefitted buildings that create similar demand for fire services.

Finally, a separate rate is calculated for vacant developable property based on resource utilization, adjusted to reflect lesser benefit received by vacant properties compared to the property with structures and people. The resulting share of the budget is divided by the number of vacant parcels to calculate the assessment rate.

III. Calculation of Fire Assessment Rates

There are several components in determining the fire assessment rate schedule:

- Assessment factor
- Fire assessment funding requirement
- Incident data distribution by land use
- Fire assessment cost allocation
- Land use data
- Calculated assessment schedule

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

Assessment Factor

The first component in calculating the City's fire assessment rates is to determine the assessment factor, which includes analysis of total department resources used in responding to incidents as well as the number of incidents. This assessment factor is used to identify assessable costs in the Fire Department budget by excluding costs related to ALS when a cost category represents a mix of assessable and non-assessable costs. The distribution of incidents was analyzed in terms of advanced life support (ALS) versus fire and basic life support (BLS). This analysis includes incident data from March 2016 through December 2022, for a total of almost seven years of incident data. **Table 1** provides a summary of the seven-year average that incorporates the recent incident activity. Throughout this study, a seven-year average is used to minimize temporary fluctuations in any individual year. The portion of non-ALS incidents, measured through the allocation of total resources to these incidents, is approximately 81 percent and is used as part of the budget allocation process.

≈81% of the Fire Department's resources are used for non-ALS incidents.

Table 1
Distribution of Incidents

Year	Frequency ⁽¹⁾		Staff Time ⁽²⁾		Vehicle Time ⁽³⁾		Total Resources ⁽⁴⁾	
	ALS	Non-ALS	ALS	Non-ALS	ALS	Non-ALS	ALS	Non-ALS
2016	10.3%	89.7%	10.7%	89.3%	10.2%	89.8%	10.5%	89.5%
2017	12.3%	87.7%	13.2%	86.8%	12.6%	87.4%	13.0%	87.0%
2018	11.6%	88.4%	15.6%	84.4%	15.3%	84.7%	15.5%	84.5%
2019	17.4%	82.6%	21.2%	78.8%	20.6%	79.4%	21.0%	79.0%
2020	22.1%	77.9%	27.8%	72.2%	28.5%	71.5%	28.0%	72.0%
2021	21.2%	78.8%	24.2%	75.8%	25.3%	74.7%	24.5%	75.5%
2022	14.7%	85.3%	19.9%	80.1%	20.2%	79.8%	20.0%	80.0%
2016-22	15.6%	84.4%	19.2%	80.8%	19.2%	80.8%	19.2%	80.8%

- 1) Source: Appendix A, Table A-1
- 2) Source: Appendix A, Table A-2
- 3) Source: Appendix A, Table A-3
- 4) Source: Appendix A, Table A-4

Fire Assessment Funding Requirement

Table 2 provides a detailed breakdown of the FY 2023 assessable budget for the City of Ocala Fire Department. If a given expenditure is associated with non-ALS services, the entire amount is included in the assessable budget. When an expenditure is determined to be related to both ALS and non-ALS services, 81 percent of the amount is included in the assessable budget. All ALS-only expenditures are excluded. In addition, all dedicated revenues are subtracted in a similar manner. Finally, miscellaneous expenditures related to the assessment program are added to determine the full assessable fire budget.

Table 2
Ocala Fire Rescue Maximum Assessable Budget (FY 2023)

Description	FY 2023 Fire Budget		
	Total Budget	Adjustment Factor	Fire Assessment Budget
Expenditures ⁽¹⁾			
Personnel:			
- ALS and Non-ALS	\$18,282,799	80.8%	\$14,772,502
Operating:			
- Non-ALS	\$288,140	100.0%	\$288,140
- ALS and Non-ALS	\$3,316,248	80.8%	\$2,679,528
Capital Outlay:			
- ALS and Non-ALS	\$260,167	80.8%	\$210,215
Subtotal - Expenditures	\$22,147,354	-	\$17,950,385
Less: Revenues ⁽¹⁾			
Fire False Alarm Fees	\$14,000	100.0%	\$14,000
Fire Plan Review	\$175,000	100.0%	\$175,000
State Shared Revenue-Firefighter Suppression Comps	\$30,000	100.0%	\$30,000
Marion County Automatic Aid Reimbursement	\$252,700	80.8%	\$204,182
Fire Pension Reimbursement	\$14,364	80.8%	\$11,606
Subtotal - Revenues	\$486,064	-	\$434,788
Total Net Expenditures ⁽²⁾	\$21,661,290	-	\$17,515,597
Miscellaneous Assessment Expenditures			
Statutory Discount ⁽³⁾			\$437,890
Total Fire Assessment Funding Requirement			\$437,890
Total Assessable Budget ⁽⁴⁾			\$17,953,487
Total Assessable Budget (FY 2022)			\$16,486,107
Total Funding Requirement_Addendum (FY 2022 Adopted) ⁽⁵⁾			\$9,765,000

1) Source: City of Ocala. Detailed expenditure data is provided in Appendix B, Table B-1

2) Total expenditures less total revenue

3) Statutory discount can reflect up to 5% 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. Used a 2.5% reimbursement of the total net expenditures based on the City's historical average property tax revenue loss due to early payment discounts over the last three years.

4) Sum of net expenditures (Item 2) and total miscellaneous assessment expenditures

5) Reduced FY 2022 budget figure that is the basis for the current adopted fire assessment rates

Incident Data Distribution by Land Use

The third component in calculating the fire assessment rates is the demand for fire rescue services by land use, which will be used for the “resource-based” benefit component. The approach used in this report is a widely used and accepted method of identifying the historical relative benefit from and demand for fire services by various land uses. This benefit allocation is used to fairly and reasonably distribute the fire rescue assessed costs to land uses.

To determine the historical demand for fire rescue services by each type of land use, a review was completed to quantify the number of incidents and resources related to each incident by land use. As discussed previously, this approach provides an understanding of the utilization of fire rescue services by each land use. To complete this analysis, based on available data, incidents for the past seven years (2016 through 2022) were obtained from the OFR and analyzed. OFR also identified incidents that had an ALS component. These ALS incidents, as well as others that cannot be attached to a land use (such as traffic accidents or other outside incidents), were excluded from the analysis.

Distributing the cost based solely on the number of incidents does not reflect the full level of resources used by each land use. Therefore, the total resources were reviewed, which take into consideration incident duration, number of vehicles and staff used in addition to the frequency. As shown in **Table 3**, residential incidents account for most of the fire rescue resources in the City of Ocala, with the commercial land use also accounting for a large portion of resources.

Table 3
Distribution of Total Resources by Land Use

Land Use	Resource Distribution 2016-2021	Resource Distribution 2016-2022	% Change
Single Family/Mobile Home/Duplex	37.3%	36.7%	-1.6%
Multi-Family	13.5%	13.6%	0.7%
Commercial	38.1%	38.5%	1.0%
Industrial/Warehouse	3.4%	3.5%	2.9%
Institutional	3.1%	3.0%	-3.2%
Government	2.0%	2.0%	0.0%
Vacant	2.4%	2.6%	8.3%
Agricultural	0.2%	0.1%	-50.0%
Total	100.0%	100.0%	-

Source: Appendix A, Table A-8

Although approximately 2.6 percent of the resources are used by vacant properties, because vacant properties do not have buildings and people present, the benefit received by these properties is more limited compared to improved properties. The suppression of fire on vacant property benefits vacant property, but also benefits the adjacent improved properties and their occupants by the containment of the spread of fire. Therefore, it is reasonable to allocate half of the vacant land resource utilization to vacant land in the assessment calculations. The rest of the resource utilization is redistributed among other land uses, as shown in **Table 4**.

Table 4
Distribution of Total Resources
by Land Use with Vacant Land Adjustment

Land Use	Resource Distribution 2016-2021	Resource Distribution 2016-2022	% Change
Single Family/Mobile Home/Duplex	37.80%	37.19%	-1.6%
Multi-Family	13.70%	13.78%	0.6%
Commercial	38.60%	39.01%	1.1%
Industrial/Warehouse	3.40%	3.55%	4.4%
Institutional	3.10%	3.04%	-1.9%
Government	2.00%	2.03%	1.5%
Vacant	1.20%	1.30%	8.3%
Agricultural	<u>0.20%</u>	0.10%	-50.0%
Total	100.0%	100.0%	-

Source: Table 3, vacant land use is reduced by 50%, which is distributed among other land uses

Fire Assessment Cost Allocation

The fourth component in determining the City’s fire assessment rates is the allocation of the assessed costs to land use categories, based on the total fire assessment funding requirement and distribution of total resources. **Table 5** presents the fire assessed cost allocation by land use/rate category. As shown, single family and commercial land uses account for approximately 76 percent of the budget.

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 qualified 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 properties and will need to supplement the revenue loss through the General Fund.

**Table 6
Fire Protection Cost Allocation**

Land Use	FY 2023 Portion of Total Resources ⁽¹⁾	Share of FY 2023 Maximum Assessable Budget ⁽²⁾
Funding Requirement	-	\$17,953,487
Single Family/Mobile Home/Duplex	37.19%	\$6,676,902
Multi-Family	13.78%	\$2,473,991
Commercial	39.01%	\$7,003,655
Industrial/Warehouse	3.55%	\$637,349
Institutional	3.04%	\$545,786
Government	2.03%	\$364,456
Vacant	1.30%	\$233,395
Agricultural	0.10%	\$17,953
Total	100.0%	\$17,953,487

1) Source: Table 5; total resource distribution from 2016 to 2022
 2) Reduced assessment funding requirement from Table 2 multiplied by portion of the resources (Item 1)

Property Units

The fifth component in determining the fire assessment rates to allocate the assessed costs to property units (e.g., dwelling units or square footage on parcels) within each land use. This was accomplished by developing an assessment roll database utilizing the most recent data from the Marion County Property Appraiser. The database includes both properties that are tax exempt (i.e., governmental uses) and non-tax exempt, and all units were used in the assessment calculations.

For residential land uses, the total number of dwelling units within the city was determined. In addition, the square footage of each unit was also noted. In the case of apartments, because the square footage of individual units in an apartment building was not available in the Property Appraiser database, an average unit size was calculated based on total square footage and total number of units. For the non-residential (i.e., commercial, industrial/warehouse, and institutional structures) land uses, the total living floor square footage was distributed into square footage tiers.

Table 6 presents a summary of the total property units calculated for each land use category.

Table 6
Property Units in the City of Ocala

Property Rate Category	Unit	Total Number of Units
<i>Residential</i>		
Single Family/Mobile Home/Duplex	dwelling unit	18,274
Multi-Family	dwelling unit	<u>11,245</u>
Residential	dwelling unit	29,519
<i>Non-Residential</i>		
Commercial	square footage	18,955,466
Industrial/Warehouse	square footage	21,850,514
Institutional	square footage	4,934,866
Government	square footage	<u>6,155,759</u>
Non-Residential	square footage	51,896,605
<i>Vacant Land</i>		
Vacant	parcel	4,191

Source: Marion County Property Appraiser

Calculated Fire Assessment Rate Schedule

Residential and Non-Residential Land Uses

As discussed previously, this study uses a methodology that combines benefit to the property from the availability of the Fire Department as well as that received from active use of its resources. More specifically, the following steps are completed in the calculation of assessment levels:

- Seventy percent of the budget allocated to residential land uses is distributed among all dwelling units equally. Similarly, 70 percent of the non-residential budget is distributed equally among the total non-residential square footage. This distribution accounts for the benefit received by each property from the availability of the Fire Department’s services.
- The remaining 30 percent is distributed to each land use based on use of resources.

The use of 30 percent for resource allocation and 70 percent for availability is due to the industry standards¹ that indicate that a station that is active more than 30 percent of the time tends to experience inefficiencies in terms of addressing concurrent incidents, personnel fatigue, lack of training, among other issues.

¹ Center for Public Safety Excellence and Commission on Fire Accreditation International, *CFAI Standards of Cover, 5th Edition*

Tables 7 and 8 provide these calculations for residential land use categories. As presented in **Table 7**, the portion of the budget allocated to residential land use categories is \$9.2 million. Seventy percent of this budget is allocated among all dwelling units in the city (29,519) equally, resulting in the availability portion of the assessment rate (\$217 per home).

The remaining 30 percent of the budget is distributed between the two residential categories based on their use of resources. Single family/mobile home/duplex units utilize approximately 73 percent of the residential resources while multi-family homes (apartments and condos) use the remaining 27 percent. Distribution of resource-based budget portion in this manner results in a resource-utilization rate of \$110 per dwelling unit for single family residential land use and \$66 per dwelling unit for multi-family residential land use.

Sum of these two components result in an overall non-tiered base assessment rate of approximately \$327 per dwelling unit for single family/mobile home/duplex residential land use and approximately \$283 per dwelling unit for multi-family residential land use.

Table 7
Calculated Base Residential Fire Assessment Rates

Property Rate Category	Budget Allocation ⁽¹⁾	Distribution of Residential Budget ⁽²⁾	Total Number of Units ⁽³⁾	Fire Assessment Base Rate per Unit ⁽⁴⁾
Single Family/Mobile Home/Duplex	\$6,676,902	73.0%		
Multi-Family	\$2,473,991	27.0%		
Total	\$9,150,893	100.0%		
Availability Portion				
70% of Total Budget ⁽⁵⁾	\$6,405,625	-	29,519	\$217.00
Resources Portion				
30% of Total Budget ⁽⁶⁾	\$2,745,268	-	29,519	\$93.00
Single Family/Mobile Home/Duplex ⁽⁷⁾	\$2,004,046	73.0%	18,274	\$109.67
Multi-Family ⁽⁸⁾	\$741,222	27.0%	11,245	\$65.92
Total	\$2,745,268	100.0%	29,519	-
Calculated Rate per Unit				
Single Family/Mobile Home/Duplex ⁽⁹⁾				\$326.67
Multi-Family ⁽¹⁰⁾				\$282.92

1) Source: Table 5

2) Budget portion of each residential category

3) Source: Table 6

4) Budget allocation divided by dwelling units

5) Total residential budget of \$9.2 million multiplied by 70% to calculate availability portion

6) Total residential budget of \$9.2 million multiplied by 30% to calculate resource utilization portion

7) Resource utilization portion of the budget (30%) allocated to single family/mobile home/duplex

8) Resource utilization portion of the budget (30%) allocated to multi-family (apartments and condos).

9) Sum of availability-based rate of \$217 and resource-utilization based rate of \$110

10) Sum of availability-based rate of \$217 per unit and resource-utilization based rate of \$66

Once the base fee for each residential category is calculated, a tiered schedule is provided in **Table 8**. The resource-based portion varies by size of home given that larger homes tend to be more valuable. A review of average home values by size of home in Ocala obtained from Marion County Property Appraiser database supported this relation.

This tiered approach is supported by the fact that a large portion of the benefit to the property is derived from the availability of the Fire Department in the form of reduced insurance premiums and increased property values, which in turn suggests lower savings from insurance premiums and lower property values for smaller homes. As mentioned previously, the review of the data from the Property Appraiser database suggested that smaller houses have a lower value compared to larger homes.

The tiered rates are calculated by developing an Equivalent Residential Unit (ERU) factor for each tier based on the ratio of the average size of each tier to the average size of the entire residential category. These ERU factors are then used to distribute resource-based portion of the fee in a tiered-manner as opposed to using the group average shown in Table 8. The resulting rate is added to the availability-based portion of the rate to determine the final tiered rate for each residential category.

Table 8
Calculated Tiered Residential Assessment Rates

Square Footage Tier	Average Size (Sq Ft) ⁽¹⁾	Equivalent Residential Unit ⁽²⁾	Resource-Based Portion ⁽³⁾	Availability-Based Portion ⁽⁴⁾	Fire Assessment Rate per Unit ⁽⁵⁾	Fire Assessment Rate per Unit ADJUSTED ⁽⁶⁾
Single Family/Mobile Home/Duplex Tiering			\$109.67			
1 to 1,000 sf	821	0.57	\$62.51	\$217.00	\$279.51	\$276.33
1,001 to 1,600 sf	1,300	0.91	\$99.80	\$217.00	\$316.80	\$313.20
1,601 to 2,500 sf	1,981	1.38	\$151.34	\$217.00	\$368.34	\$364.15
>2,500 sf	3,166	2.20	\$241.27	\$217.00	\$458.27	\$453.06
Multi-Family Tiering			\$65.92			
1 to 1,000 sf	778	0.54	\$35.60	\$217.00	\$252.60	\$249.73
1,001 to 1,200 sf	1,081	0.75	\$49.44	\$217.00	\$266.44	\$263.41
>1,200 sf	1,437	1.00	\$65.92	\$217.00	\$282.92	\$279.70
All Residential Units	1,436	-	-	-	-	-

- 1) Source: Marion County Property Appraiser
- 2) Average size of each tier is divided by the average size of the entire category
- 3) Resource utilization-based portion from Table 7 multiplied by ERU (Item 2)
- 4) Source: Table 7
- 5) Sum of resource-based portion (Item 3) and availability-based portion (Item 4)
- 6) Fire assessment rate (Item 5) adjusted down slightly to neutralize revenue generation

Table 9 provides similar calculations for non-residential land uses and calculates assessment rates on a per square foot basis. Consistent with the methodology described previously, 70 percent of the non-residential budget is allocated among all non-residential square footage equally and 30 percent of the non-residential budget is allocated based on resource utilization of each non-residential land use.

Resulting rates are then applied to the mid-point of square footage tiers to develop the tiered non-residential rate schedule on a per parcel basis. These calculations are shown in **Table 10**.

Table 9
Calculated Base Non-Residential Fire Assessment Rates

Property Rate Category	Budget Allocation ⁽¹⁾	Distribution of Non-Residential Budget ⁽²⁾	Total Square Footage ⁽³⁾	Fire Assessment Rate per Sq Ft ⁽⁴⁾
Commercial	\$7,003,655	81.8%		
Industrial/Warehouse	\$637,349	7.5%		
Institutional	\$545,786	6.4%		
Government	\$364,456	4.3%		
Total	\$8,551,246	100.0%		
Availability Portion				
70% of Total Budget ⁽⁵⁾	\$5,985,872	-	51,896,605	\$0.115
Resource Utilization Portion				
30% of Total Budget ⁽⁶⁾	\$2,565,374	-	51,896,605	\$0.049
Commercial ⁽⁷⁾	\$2,098,476	81.8%	18,955,466	\$0.111
Industrial/Warehouse ⁽⁷⁾	\$192,403	7.5%	21,850,514	\$0.009
Institutional ⁽⁷⁾	\$164,184	6.4%	4,934,866	\$0.033
Government ⁽⁷⁾	<u>\$110,311</u>	4.3%	<u>6,155,759</u>	N/A
Total	\$2,565,374	100.0%	51,896,605	-
Calculated Rate per Square Foot				
Commercial ⁽⁸⁾				\$0.226
Industrial/Warehouse ⁽⁸⁾				\$0.124
Institutional ⁽⁸⁾				\$0.148
Government ⁽⁸⁾				N/A
Calculated Rate per Square Foot: ADJUSTED				
Commercial ⁽⁹⁾				\$0.260
Industrial/Warehouse ⁽⁹⁾				\$0.143
Institutional ⁽⁹⁾				\$0.170
Government ⁽⁹⁾				N/A

- 1) Source: Table 5
- 2) Budget portion of each non-residential category
- 3) Source: Table 6
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of \$8.6 million multiplied by 70% to calculate availability portion
- 6) Total non-residential budget of \$8.6 million multiplied by 30% to calculate resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category. Government properties will not be charged an assessment; however, to ensure that other non-residential categories are not being charged for the portion of the budget associated with government properties, this portion of the budget is separated
- 8) Sum of availability-based rate of \$0.115 per square foot and resource-utilization based rate for each land use
- 9) Fire assessment rate (Item 8) adjusted upwards to neutralize revenue generation

Table 10
Calculated Tiered Non-Residential Fire Assessment Rates

Square Footage Range	Mid-Point ⁽¹⁾	Commercial Rate per Sq Ft ⁽²⁾	Commercial Rate per Parcel ⁽³⁾	Industrial/Warehouse Rate per Sq Ft ⁽²⁾	Industrial/Warehouse Rate per Parcel ⁽³⁾	Institutional Rate per Sq Ft ⁽²⁾	Institutional Rate per Parcel ⁽³⁾
0 - 2,000	1,000	\$0.260	\$260.00	\$0.143	\$143.00	\$0.170	\$170.00
2,001 - 3,000	2,500	\$0.260	\$650.00	\$0.143	\$357.50	\$0.170	\$425.00
3,001 - 4,000	3,500	\$0.260	\$910.00	\$0.143	\$500.50	\$0.170	\$595.00
4,001 - 5,000	4,500	\$0.260	\$1,170.00	\$0.143	\$643.50	\$0.170	\$765.00
5,001 - 6,000	5,500	\$0.260	\$1,430.00	\$0.143	\$786.50	\$0.170	\$935.00
6,001 - 7,000	6,500	\$0.260	\$1,690.00	\$0.143	\$929.50	\$0.170	\$1,105.00
7,001 - 8,000	7,500	\$0.260	\$1,950.00	\$0.143	\$1,072.50	\$0.170	\$1,275.00
8,001 - 10,000	9,000	\$0.260	\$2,340.00	\$0.143	\$1,287.00	\$0.170	\$1,530.00
10,001 - 12,000	11,000	\$0.260	\$2,860.00	\$0.143	\$1,573.00	\$0.170	\$1,870.00
12,001 - 14,000	13,000	\$0.260	\$3,380.00	\$0.143	\$1,859.00	\$0.170	\$2,210.00
14,001 - 16,000	15,000	\$0.260	\$3,900.00	\$0.143	\$2,145.00	\$0.170	\$2,550.00
16,001 - 18,000	17,000	\$0.260	\$4,420.00	\$0.143	\$2,431.00	\$0.170	\$2,890.00
18,001 - 20,000	19,000	\$0.260	\$4,940.00	\$0.143	\$2,717.00	\$0.170	\$3,230.00
20,001 - 25,000	22,500	\$0.260	\$5,850.00	\$0.143	\$3,217.50	\$0.170	\$3,825.00
25,001 - 30,000	27,500	\$0.260	\$7,150.00	\$0.143	\$3,932.50	\$0.170	\$4,675.00
30,001 - 35,000	32,500	\$0.260	\$8,450.00	\$0.143	\$4,647.50	\$0.170	\$5,525.00
35,001 - 40,000	37,500	\$0.260	\$9,750.00	\$0.143	\$5,362.50	\$0.170	\$6,375.00
40,001 - 45,000	42,500	\$0.260	\$11,050.00	\$0.143	\$6,077.50	\$0.170	\$7,225.00
45,001 - 50,000	47,500	\$0.260	\$12,350.00	\$0.143	\$6,792.50	\$0.170	\$8,075.00
50,001 - 60,000	55,000	\$0.260	\$14,300.00	\$0.143	\$7,865.00	\$0.170	\$9,350.00
60,001 - 70,000	65,000	\$0.260	\$16,900.00	\$0.143	\$9,295.00	\$0.170	\$11,050.00
70,001 - 80,000	75,000	\$0.260	\$19,500.00	\$0.143	\$10,725.00	\$0.170	\$12,750.00
80,001 - 90,000	85,000	\$0.260	\$22,100.00	\$0.143	\$12,155.00	\$0.170	\$14,450.00
90,001 - 100,000	95,000	\$0.260	\$24,700.00	\$0.143	\$13,585.00	\$0.170	\$16,150.00
100,001 - 120,000	110,000	\$0.260	\$28,600.00	\$0.143	\$15,730.00	\$0.170	\$18,700.00
120,001 - 140,000	130,000	\$0.260	\$33,800.00	\$0.143	\$18,590.00	\$0.170	\$22,100.00
140,001 - 160,000	150,000	\$0.260	\$39,000.00	\$0.143	\$21,450.00	\$0.170	\$25,500.00
160,001 - 180,000	170,000	\$0.260	\$44,200.00	\$0.143	\$24,310.00	\$0.170	\$28,900.00
180,001 - 200,000	190,000	\$0.260	\$49,400.00	\$0.143	\$27,170.00	\$0.170	\$32,300.00
200,001 - 250,000	225,000	\$0.260	\$58,500.00	\$0.143	\$32,175.00	\$0.170	\$38,250.00
250,001 - 300,000	275,000	\$0.260	\$71,500.00	\$0.143	\$39,325.00	\$0.170	\$46,750.00
300,001 or more	300,000	\$0.260	\$78,000.00	\$0.143	\$42,900.00	\$0.170	\$51,000.00

- 1) Mid-point of square footage ranges, capped at 300,000 sq ft
- 2) Source: Table 9
- 3) Mid-point (Item 1) multiplied by the total parcels (Item 2) for each tier

Vacant Land

As discussed previously, 50 percent of the resources allocated to vacant land is used in the assessment calculation for the vacant parcel assessment rate. This adjustment was made to recognize the fact that vacant property derives less benefit from the Fire Department’s availability and services compared to developed properties with buildings and more people. As shown in **Table 11**, this adjusted budget was divided by the number of parcels to determine the assessment rate of \$55.69 per parcel.

Table 11
Calculated Vacant Parcel Assessment Rate

Property Rate Category	Budget Allocation ⁽¹⁾	Total Number of Parcels ⁽²⁾	Budget per Parcel ⁽³⁾
Vacant Land	\$233,395	4,191	\$55.69

- 1) Source: Table 5
- 2) Source: Table 6
- 3) Budget allocation (Item 1) divided by number of parcels (Item 2)

Appendix A
Ocala Fire Rescue Incident Data

Appendix A

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past seven years were analyzed to estimate demand from each land use for fire rescue services. **Tables A-1 through A-8** present this analysis.

Table A-1
OFR Distribution of Incidents by Type of Service

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	
Fire:	3,586	20.8%	4,891	22.4%	3,985	24.6%	3,083	19.7%	3,047	18.6%	4,107	20.9%	8,492	34.7%	23.7%
Medical:	13,711	-	16,943	-	12,227	-	12,586	-	13,321	-	15,561	-	15,958	-	-
-ALS	1,787	10.3%	2,690	12.3%	1,884	11.6%	2,731	17.4%	3,610	22.1%	4,172	21.2%	3,590	14.7%	15.6%
-Non-ALS	11,924	68.9%	14,253	65.3%	10,343	63.8%	9,855	62.9%	9,711	59.3%	11,389	57.9%	12,368	50.6%	60.7%
Total:	17,297	100.0%	21,834	100.0%	16,212	100.0%	15,669	100.0%	16,368	100.0%	19,668	100.0%	24,450	100.0%	-
ALS:	1,787	10.3%	2,690	12.3%	1,884	11.6%	2,731	17.4%	3,610	22.1%	4,172	21.2%	3,590	14.7%	15.6%
Non-ALS:	15,510	89.7%	19,144	87.7%	14,328	88.4%	12,938	82.6%	12,758	77.9%	15,496	78.8%	20,860	85.3%	84.4%

Source: Ocala Fire Rescue

Table A-2
OFR Distribution of Staff Time by Type of Service

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	
Fire:	5,352	29.0%	6,969	30.1%	6,260	34.8%	6,318	32.2%	5,592	26.5%	7,104	29.8%	9,233	35.8%	31.2%
Medical:	13,096	-	16,210	-	11,741	-	13,319	-	15,472	-	16,679	-	16,574	-	-
-ALS	1,966	10.7%	3,050	13.2%	2,808	15.6%	4,171	21.2%	5,848	27.8%	5,747	24.2%	5,146	19.9%	19.2%
-Non-ALS	11,130	60.3%	13,160	56.8%	8,933	49.6%	9,148	46.6%	9,624	45.7%	10,932	46.0%	11,428	44.3%	49.6%
Total:	18,448	100.0%	23,179	100.1%	18,001	100.0%	19,637	100.0%	21,064	100.0%	23,783	100.0%	25,807	100.0%	-
ALS:	1,966	10.7%	3,050	13.2%	2,808	15.6%	4,171	21.2%	5,848	27.8%	5,747	24.2%	5,146	19.9%	19.2%
Non-ALS:	16,482	89.3%	20,129	86.8%	15,193	84.4%	15,466	78.8%	15,216	72.2%	18,036	75.8%	20,661	80.1%	80.8%

Source: Ocala Fire Rescue

Note: Staff time is measured by multiplying the number of incidents by average response time (from alarm to clear) with the average number of personnel on scene

Table A-3

OFR Distribution of Vehicle Time by Type of Service

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	
Fire:	2,433	30.0%	3,103	30.5%	2,868	35.7%	2,859	33.7%	2,531	27.4%	3,183	30.5%	4,178	36.9%	32.2%
Medical:	5,673	-	7,070	-	5,155	-	5,620	-	6,697	-	7,267	-	7,126	-	-
-ALS	826	10.2%	1,283	12.6%	1,231	15.3%	1,746	20.6%	2,632	28.5%	2,643	25.3%	2,278	20.2%	19.2%
-Non-ALS	4,847	59.8%	5,787	56.9%	3,924	48.9%	3,874	45.7%	4,065	44.1%	4,624	44.2%	4,848	42.9%	48.6%
Total	8,106	100.0%	10,173	100.0%	8,023	99.9%	8,479	100.0%	9,228	100.0%	10,450	100.0%	11,304	100.0%	-
ALS:	826	10.2%	1,283	12.6%	1,231	15.3%	1,746	20.6%	2,632	28.5%	2,643	25.3%	2,278	20.2%	19.2%
Non-ALS:	7,280	89.8%	8,890	87.4%	6,792	84.7%	6,733	79.4%	6,596	71.5%	7,807	74.7%	9,026	79.8%	80.8%

Source: Ocala Fire Rescue

Note: Vehicle time is measured by multiplying the number of incidents by average response time (from alarm to clear) with the average number of units on scene

Table A-4

OFR Distribution of Total Resources by Type of Service

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	
Fire:	7,785	29.3%	10,072	30.2%	9,128	35.1%	9,177	32.7%	8,123	26.8%	10,287	30.1%	13,411	36.1%	31.5%
Medical:	18,769	-	23,280	-	16,896	-	18,939	-	22,169	-	23,946	-	23,700	-	-
-ALS	2,792	10.5%	4,333	13.0%	4,039	15.5%	5,917	21.0%	8,480	28.0%	8,390	24.5%	7,424	20.0%	19.2%
-Non-ALS	15,977	60.2%	18,947	56.8%	12,857	49.4%	13,022	46.3%	13,689	45.2%	15,556	45.4%	16,276	43.9%	49.3%
Total	26,554	100.0%	33,352	100.0%	26,024	100.0%	28,116	100.0%	30,292	100.0%	34,233	100.0%	37,111	100.0%	-
ALS:	2,792	10.5%	4,333	13.0%	4,039	15.5%	5,917	21.0%	8,480	28.0%	8,390	24.5%	7,424	20.0%	19.2%
Non-ALS:	23,762	89.5%	29,019	87.0%	21,985	84.5%	22,199	79.0%	21,812	72.0%	25,843	75.5%	29,687	80.0%	80.8%

Source: Ocala Fire Rescue

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

Table A-5
OFR Distribution of Incidents by Land Use (Non-ALS ONLY)

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	4,012	37.6%	4,923	36.6%	4,601	44.8%	4,236	43.1%	4,016	41.7%	4,271	36.8%	4,808	36.6%	39.2%
Multi-Family	1,212	11.4%	1,564	11.6%	1,462	14.2%	1,456	14.8%	1,394	14.5%	1,860	16.0%	1,747	13.3%	13.6%
Commercial	4,718	44.3%	6,108	45.4%	3,425	33.4%	3,267	33.3%	3,505	36.4%	4,576	39.3%	5,533	42.1%	39.6%
Industrial/Warehouse	98	0.9%	118	0.9%	128	1.2%	144	1.5%	122	1.3%	177	1.5%	198	1.5%	1.3%
Institutional	198	1.9%	280	2.1%	254	2.5%	255	2.6%	142	1.5%	191	1.6%	250	1.9%	2.0%
Government	180	1.7%	246	1.8%	246	2.4%	263	2.7%	232	2.4%	273	2.3%	276	2.1%	2.2%
Vacant	232	2.2%	215	1.6%	150	1.5%	191	1.9%	207	2.1%	267	2.3%	314	2.4%	2.0%
Agricultural	2	0.0%	6	0.0%	3	0.0%	7	0.1%	10	0.1%	18	0.2%	14	0.1%	0.1%
Total	10,652	100.0%	13,460	100.0%	10,269	100.0%	9,819	100.0%	9,628	100.0%	11,633	100.0%	13,140	100.0%	

Source: Ocala Fire Rescue

Table A-6
OFR Distribution of Staff Time by Land Use (Non-ALS ONLY)

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	4,142	36.1%	5,128	36.2%	4,650	41.1%	4,373	38.9%	4,420	39.1%	4,433	34.3%	4,948	33.9%	37.0%
Multi-Family	1,345	11.7%	1,707	12.0%	1,531	13.5%	1,503	13.4%	1,656	14.6%	2,070	16.0%	2,046	14.0%	13.6%
Commercial	4,798	41.8%	5,864	41.4%	3,774	33.3%	3,960	35.2%	4,101	36.3%	5,056	39.1%	5,905	40.5%	38.4%
Industrial/Warehouse	389	3.4%	375	2.6%	403	3.6%	401	3.6%	330	2.9%	494	3.8%	599	4.1%	3.4%
Institutional	350	3.1%	491	3.5%	452	4.0%	381	3.4%	287	2.5%	275	2.1%	351	2.4%	3.0%
Government	197	1.7%	292	2.1%	217	1.9%	271	2.4%	234	2.1%	223	1.7%	251	1.7%	1.9%
Vacant	250	2.2%	318	2.2%	284	2.5%	341	3.0%	268	2.4%	328	2.5%	476	3.3%	2.6%
Agricultural	4	0.0%	4	0.0%	15	0.1%	16	0.1%	13	0.1%	62	0.5%	11	0.1%	0.1%
Total	11,475	100.0%	14,179	100.0%	11,326	100.0%	11,246	100.0%	11,309	100.0%	12,941	100.0%	14,587	100.0%	

Source: Ocala Fire Rescue

Note: Staff time is measured by multiplying the number of incidents by average response time (from alarm to clear) with the average number of personnel on scene

Table A-7
OFR Distribution of Vehicle Time by Land Use (Non-ALS ONLY)

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	1,841	35.9%	2,259	36.0%	2,082	40.7%	1,891	38.3%	1,905	38.8%	1,884	33.6%	2,236	34.4%	36.6%
Multi-Family	586	11.4%	747	11.9%	697	13.6%	654	13.2%	718	14.6%	888	15.9%	894	13.7%	13.5%
Commercial	2,166	42.2%	2,620	41.6%	1,718	33.5%	1,753	35.5%	1,777	36.1%	2,203	39.4%	2,615	40.1%	38.5%
Industrial/Warehouse	182	3.5%	173	2.7%	189	3.7%	188	3.8%	157	3.2%	233	4.2%	287	4.4%	3.7%
Institutional	158	3.1%	222	3.5%	211	4.1%	175	3.5%	135	2.7%	125	2.2%	159	2.4%	3.1%
Government	89	1.7%	134	2.1%	102	2.0%	127	2.6%	110	2.2%	99	1.8%	114	1.7%	2.0%
Vacant	113	2.2%	136	2.2%	119	2.3%	148	3.0%	112	2.3%	135	2.4%	207	3.2%	2.5%
Agricultural	2	0.0%	2	0.0%	7	0.1%	7	0.1%	5	0.1%	26	0.5%	5	0.1%	0.1%
Total	5,137	100.0%	6,293	100.0%	5,125	100.0%	4,943	100.0%	4,919	100.0%	5,593	100.0%	6,517	100.0%	

Source: Ocala Fire Rescue

Note: Vehicle time is measured by multiplying the number of incidents by average response time (from alarm to clear) with the average number of units on scene

Table A-8
OFR Distribution of Total Resources by Land Use (Non-ALS ONLY)

Incident Type	2016 (March+)		2017		2018		2019		2020		2021		2022		Average % Distribution (2016-2022)
	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	5,983	36.1%	7,387	36.1%	6,732	41.0%	6,264	38.8%	6,325	39.1%	6,317	34.0%	7,184	38.8%	36.7%
Multi-Family	1,931	11.6%	2,454	12.0%	2,228	13.6%	2,157	13.3%	2,374	14.6%	2,958	16.0%	2,940	15.9%	13.6%
Commercial	6,964	41.9%	8,484	41.4%	5,492	33.4%	5,713	35.3%	5,878	36.2%	7,259	39.2%	8,520	46.0%	38.5%
Industrial/Warehouse	571	3.4%	548	2.7%	592	3.6%	589	3.6%	487	3.0%	727	3.9%	886	4.8%	3.5%
Institutional	508	3.1%	713	3.5%	663	4.0%	556	3.4%	422	2.6%	400	2.2%	510	2.8%	3.0%
Government	286	1.7%	426	2.1%	319	1.9%	398	2.5%	344	2.1%	322	1.7%	365	2.0%	2.0%
Vacant	363	2.2%	454	2.2%	403	2.4%	489	3.0%	380	2.3%	463	2.5%	683	3.7%	2.6%
Agricultural	6	0.0%	6	0.0%	22	0.1%	23	0.1%	18	0.1%	88	0.5%	16	0.1%	0.1%
Total	16,612	100.0%	20,472	100.0%	16,451	100.0%	16,189	100.0%	16,228	100.0%	18,534	100.0%	21,104	114.1%	

Source: Ocala Fire Rescue

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

Appendix B
Ocala Fire Rescue
FY 2023
Budget Summary Detail

Table B-1
Ocala Fire Rescue FY 2023 Budget Expenditures

Account	Description	Category	Revised Budget	ALS/Non-ALS
001-019-019-522-52-12020	Salaries & Wages - Gen Empl	Personnel	\$457,326	Both
001-019-019-522-52-15050	Special Pay - Executive Life	Personnel	\$234	Both
001-019-019-522-52-15090	Special Pay - Fire Allowance	Personnel	\$7,620	Both
001-019-019-522-52-15091	Special Pay - Fire Stipend	Personnel	\$1,000	Both
001-019-019-522-52-21010	Fica Taxes	Personnel	\$35,005	Both
001-019-019-522-52-22012	Retirement - Gen Emp - Dc	Personnel	\$22,986	Both
001-019-019-522-52-22039	Retirement - Ff Contract Emp	Personnel	\$27,627	Both
001-019-019-522-52-23010	Life & Health Insurance	Personnel	\$68,892	Both
001-019-019-522-52-24010	Workers' Compensation	Personnel	\$6,750	Both
001-019-019-522-52-31010	Professional Services - Other	Operating	\$143,590	Non-ALS
001-019-019-522-52-31099	Information Technology Alloca	Operating	\$29,542	Both
001-019-019-522-52-34010	Other Services	Operating	\$159,610	Both
001-019-019-522-52-41010	Communication Serv - Outside	Operating	\$32,000	Both
001-019-019-522-52-41099	Ocala Fiber Network Allocatio	Operating	\$145,166	Both
001-019-019-522-52-41199	800 Mhz Allocation	Operating	\$114,165	Both
001-019-019-522-52-42010	Freight & Postage Services	Operating	\$5,000	Both
001-019-019-522-52-43010	Utility Services	Operating	\$200,608	Both
001-019-019-522-52-45099	Insurance Services Allocation	Operating	\$500,337	Both
001-019-019-522-52-46010	Repair & Maintenance	Operating	\$31,000	Both
001-019-019-522-52-46011	Fleet Maintenance	Operating	\$425,000	Both
001-019-019-522-52-47000	Printing & Binding	Operating	\$3,300	Both
001-019-019-522-52-47099	Copy Contract Allocation	Operating	\$4,550	Both
001-019-019-522-52-48010	Promotional Activities	Operating	\$19,650	Non-ALS
001-019-019-522-52-51010	Office Supplies	Operating	\$6,500	Non-ALS
001-019-019-522-52-52010	Operating Supplies - Other	Operating	\$156,987	Both
001-019-019-522-52-52020	Operating Supplies - Fuel	Operating	\$196,300	Both
001-019-019-522-52-52060	Mach & Equip \$1,000-\$4,999	Operating	\$112,100	Non-ALS
001-019-601-522-52-46010	Repair & Maintenance	Operating	\$62,145	Both
001-019-602-522-66-64010	Machinery & Equip \$5,000+	Capital	\$150,167	Both
001-019-603-522-52-52010	Operating Supplies - Other	Operating	\$15,720	Both
001-019-603-522-52-52060	Mach & Equip \$1,000-\$4,999	Operating	\$3,800	Non-ALS
001-019-910-522-52-12020	Salaries & Wages - Gen Empl	Personnel	\$8,780,801	Both
001-019-910-522-52-14010	Overtime	Personnel	\$714,724	Both
001-019-910-522-52-15010	Special Pay	Personnel	\$90,000	Both
001-019-910-522-52-15050	Special Pay - Executive Life	Personnel	\$546	Both
001-019-910-522-52-15090	Special Pay - Fire Allowance	Personnel	\$218,660	Both
001-019-910-522-52-15091	Special Pay - Fire Stipend	Personnel	\$67,000	Both
001-019-910-522-52-21010	Fica Taxes	Personnel	\$761,544	Both
001-019-910-522-52-22012	Retirement - Gen Emp - Dc	Personnel	\$503	Both
001-019-910-522-52-22039	Retirement - Ff Contract Emp	Personnel	\$3,149,467	Both
001-019-910-522-52-23010	Life & Health Insurance	Personnel	\$1,534,086	Both
001-019-910-522-52-24010	Workers' Compensation	Personnel	\$421,211	Both
001-019-910-522-52-31099	Information Technology Alloca	Operating	\$475,956	Both
001-019-910-522-52-34010	Other Services	Operating	\$110,918	Both
001-019-910-522-52-46010	Repair & Maintenance	Operating	\$51,700	Both
001-019-910-522-52-48010	Promotional Activities	Operating	\$1,000	Non-ALS
001-019-910-522-52-52010	Operating Supplies - Other	Operating	\$243,089	Both
001-019-910-522-52-52060	Mach & Equip \$1,000-\$4,999	Operating	\$48,031	Both
001-019-910-522-66-64010	Machinery & Equip \$5,000+	Capital	\$110,000	Both
001-019-911-522-52-12020	Salaries & Wages - Gen Empl	Personnel	\$832,504	Both
001-019-911-522-52-14010	Overtime	Personnel	\$55,620	Both
001-019-911-522-52-15010	Special Pay	Personnel	\$7,300	Both
001-019-911-522-52-15050	Special Pay - Executive Life	Personnel	\$78	Both
001-019-911-522-52-15090	Special Pay - Fire Allowance	Personnel	\$32,678	Both
001-019-911-522-52-15091	Special Pay - Fire Stipend	Personnel	\$4,000	Both
001-019-911-522-52-21010	Fica Taxes	Personnel	\$71,205	Both
001-019-911-522-52-22039	Retirement - Ff Contract Emp	Personnel	\$221,015	Both
001-019-911-522-52-23010	Life & Health Insurance	Personnel	\$94,445	Both
001-019-911-522-52-24010	Workers' Compensation	Personnel	\$25,336	Both
001-019-911-522-52-31099	Information Technology Alloca	Operating	\$29,542	Both
001-019-911-522-52-34010	Other Services	Operating	\$17,550	Both
001-019-911-522-52-40010	Travel Training & Per Diem	Operating	\$200,130	Both
001-019-911-522-52-46010	Repair & Maintenance	Operating	\$1,500	Non-ALS
001-019-911-522-52-47000	Printing & Binding	Operating	\$5,100	Both
001-019-911-522-52-52010	Operating Supplies - Other	Operating	\$33,997	Both
001-019-911-522-52-54010	Books, Pub, Subscript,&Me	Operating	\$18,805	Both
001-099-999-522-81-22008	Retirement - Gen Emp Db-Old	Personnel	\$31,347	Both
001-099-999-522-81-22039	Retirement - Ff Contract Emp	Personnel	\$541,289	Both
Total			\$22,147,354	-

Source: City of Ocala Fire Department

Table B-2
Ocala Fire Rescue FY 2023 Budget Revenues

Account	Description	2023 Amended Revenue
001-342-000-000-02-34220	Fire False Alarm Fees	\$14,000
001-342-000-000-02-34222	Fire Plan Review	\$175,000
001-342-000-000-02-34290	MC AUTO AID FIRE	\$252,700
001-335-000-000-05-33521	St Sh Revn-Firefghtr Sup Comps	\$30,000
001-369-000-000-16-39214	Reimb From Fire Pension	\$14,364
Total		\$486,064

Source: City of Ocala Fire Department

Appendix C
Property Code Classifications

Appendix C

This appendix documents land use classifications used for incidents and for residential units and non-residential square footage.

Table C-1 details the property code classifications from the National Fire Incidents Reporting System. These codes are applied to each fire rescue incident report. The “fire assessment incident category” illustrates how these codes were categorized for the land use categories used in the fire assessment update.

Table C-2 details the property class code classifications from the Marion County Property Appraiser’s Office. Property class codes used by the Marion County Property Appraiser correspond to the Department of Revenue (DOR) codes. These codes are applied to each parcel in the City of Ocala. The “fire assessment land use category” illustrates how these codes were categorized for the land use categories used in the fire assessment update. Additional building detail was reviewed, including the improvement type and interior finish type; however, based on information provided by the Fire Department on the classification of incidents, the property class code was used for the fire assessment update.

**Table C-1
Property Code Classifications – Fire Rescue Incidents**

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
0	Other	Other	n/a
00	Other	Other	n/a
000	Other	Property Use, Other	n/a
100	Assembly	Assembly, other	Commercial
110	Assembly	Fixed use recreation places, other	Commercial
111	Assembly	Bowling alley	Commercial
112	Assembly	Billiard center, pool hall	Commercial
113	Assembly	Variable use amusement, recreation places	Commercial
114	Assembly	Ice rink: indoor, outdoor	Commercial
115	Assembly	Roller rink: indoor or outdoor	Commercial
116	Assembly	Swimming facility: indoor or outdoor	Commercial
120	Assembly	Amusement center: indoor/outdoor	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	Institutional
131	Assembly	Church, mosque, synagogue, temple, chapel	Institutional
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 & statues	Vacant
155	Assembly	Courthouse	Government
160	Assembly	Eating, drinking places	Commercial
161	Assembly	Restaurant or cafeteria	Commercial
162	Assembly	Bar or nightclub	Commercial
170	Assembly	Passenger terminal, other	Commercial
171	Assembly	Airport passenger terminal	Commercial
173	Assembly	Bus station	Commercial
174	Assembly	Rapid transit station	Commercial
180	Assembly	Studio/theater, other	Commercial
181	Assembly	Live performance theater	Commercial
182	Assembly	Auditorium or 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	Institutional
210	Educational	Schools, non-adult	Institutional
211	Educational	Preschool	Commercial
213	Educational	Elementary school, including kindergarten	Institutional
215	Educational	High school/junior high school/middle school	Institutional
240	Educational	None	n/a
241	Educational	Adult education center, college classroom	Institutional
250	Educational	Day care, other (conversion only)	Institutional
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 centers	Commercial
341	Health Care, Detention & Correction	Clinic, clinic-type infirmary	Commercial
342	Health Care, Detention & Correction	Doctor, dentist or oral surgeons 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 dwellings	Multi-Family
439	Residential	Boarding/rooming house, residential hotels	Commercial
449	Residential	Hotel/motel, commercial	Commercial
459	Residential	Residential board and care	Institutional
460	Residential	Dormitory type residence, other	Multi-Family
462	Residential	Sorority house, fraternity house	Multi-Family
464	Residential	Barracks, dormitory	Multi-Family

Table C-1 (Continued)
Property Code Classifications – Fire Rescue Incidents

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
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	Specialty shop	Commercial
557	Mercantile, Business	Personal service, including barber & 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, Agr, Mining	Utility, defense, agriculture, mining, other	Industrial/Warehouse
610	Industrial, Utility, Defense, Agr, Mining	Electric generating plant	Industrial/Warehouse
614	Industrial, Utility, Defense, Agr, Mining	Energy production plant, other	Industrial/Warehouse
615	Industrial, Utility, Defense, Agr, Mining	Electric-generating plant	Industrial/Warehouse
629	Industrial, Utility, Defense, Agr, Mining	Laboratory or science laboratory	Commercial
631	Industrial, Utility, Defense, Agr, Mining	Defense, military installation	Government
632	Industrial, Utility, Defense, Agr, Mining	None	Industrial/Warehouse
635	Industrial, Utility, Defense, Agr, Mining	Computer center	Commercial
639	Industrial, Utility, Defense, Agr, Mining	Communications center	Commercial
640	Industrial, Utility, Defense, Agr, Mining	Utility or distribution system, other	Industrial/Warehouse
642	Industrial, Utility, Defense, Agr, Mining	Electrical distribution	Industrial/Warehouse
644	Industrial, Utility, Defense, Agr, Mining	Gas distribution, pipeline, gas distribution	Industrial/Warehouse
645	Industrial, Utility, Defense, Agr, Mining	Flammable liquid distribution, pipeline, flammable	Industrial/Warehouse
647	Industrial, Utility, Defense, Agr, Mining	Water utility	Industrial/Warehouse
648	Industrial, Utility, Defense, Agr, Mining	Sanitation utility	Industrial/Warehouse
655	Industrial, Utility, Defense, Agr, Mining	Crops or orchard	Agricultural
659	Industrial, Utility, Defense, Agr, Mining	Livestock production	Agricultural
669	Industrial, Utility, Defense, Agr, Mining	Forest, timberland, woodland	Agricultural
679	Industrial, Utility, Defense, Agr, Mining	Mine, quarry	Agricultural
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	Industrial/Warehouse
881	Storage	Parking garage (Detached residential garage)	n/a
882	Storage	Parking garage, general vehicle	n/a
888	Storage	Fire station	Government
891	Storage	Warehouse	Industrial/Warehouse
898	Storage	Dock, marina, pier, wharf	Industrial/Warehouse
899	Storage	Residential or self storage units	Commercial
900	Outside or Special Property	Outside or special property, other	Vacant
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	n/a
931	Outside or Special Property	Open land or field	Vacant
935	Outside or Special Property	Campsite with utilities	Vacant
936	Outside or Special Property	Vacant lot	Vacant
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land	Vacant
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	n/a
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	n/a
972	Outside or Special Property	Aircraft runway	n/a
973	Outside or Special Property	Aircraft taxi-way	n/a
974	Outside or Special Property	Aircraft loading area	n/a
981	Outside or Special Property	Construction site	Vacant
982	Outside or Special Property	Oil or gas field	Vacant

Table C-1 (Continued)
Property Code Classifications – Fire Rescue Incidents

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
983	Outside or Special Property	Pipeline, power line or other utility right of way	Vacant
984	Outside or Special Property	Industrial plant yard - area	Industrial/Warehouse
1500	Outside or Special Property	Public or Government, other	Institutional
1501	Outside or Special Property	Public or Government, other	Institutional
3230	Outside or Special Property	Asylum, mental institution	Institutional
3231	Outside or Special Property	Asylum, mental institution	Institutional
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

Source: National Fire Incident Reporting System (NFIRS)

**Table C-2
Property Code Classifications – Land Use**

PC	Description	Fire Assessment Land Use Category
0	VACANT RESIDENTIAL	Vacant
1	IMPROVED RESIDENTIAL	Single Family/Duplex
2	IMPROVED MOBILE HOME	Single Family/Duplex
3	MULTI-FAMILY 10 OR MORE UNITS	Multi-Family/Condo
4	CONDOMINIUM RESIDENTIAL	Multi-Family/Condo
5	COOPERATIVE	Single Family/Duplex
6	RETIREMENT HOME - TAXABLE	Multi-Family/Condo
7	BOARDING HOMEMIGRANT CAMPETC	Multi-Family/Condo
8	MULTI-FAMILY 09 OR LESS UNITS	Multi-Family/Condo
9	RESIDENTIAL COMMON ELEMENTS	n/a
10	VACANT COMMERCIAL	Vacant
11	ONE STORY STORE	Commercial
12	COMMERCIALRESIDENTIAL MIXED	Commercial
13	DEPARTMENT STORE	Commercial
14	MARKET	Commercial
15	REGIONAL SHOPPING CENTER	Commercial
16	COMMUNITY SHOPPING CENTER	Commercial
17	01 STY OFFICENON PROFESSIONAL	Commercial
18	MULTI-STY OFFICENON PROFESSNL	Commercial
19	PROFESSIONAL SERVICES	Commercial
20	TERMINAL-AIRBUSTRAINMARINE	Commercial
21	RESTAURANTCAFETERIA	Commercial
22	RESTAURANTDRIVE-IN	Commercial
23	FINANCIAL INSTITUTION	Commercial
24	INSURANCE OFFICE	Commercial
25	SERVICE REPAIR - NON VEHICLE	Commercial
26	GASOLINE SERVICE STATION	Commercial
27	VEHICLE SALES REPAIR	Commercial
28	PARKING LOT	Commercial
29	WHOLESALE OUTLET	Commercial
30	FLORISTGREENHOUSE	Commercial
31	THEATERDRIVE-INSTADIUM	Commercial
32	THEATERENCLOSEDSTADIUM	Commercial
33	NIGHTCLUBBARLIQUOR SERVICE	Commercial
34	BOWLING ALLEYARENA	Commercial
35	TOURISTEXHIBIT	Commercial
36	CAMPSCAMPGROUNDS	Commercial
37	RACE TRACK - AUTODOGHORSE	Commercial
38	GOLF COURSEDRIVING RANGE	Commercial
39	HOTELMOTEL	Commercial
40	VACANT INDUSTRIAL	Vacant
41	LIGHT MANUFACTURING	Industrial
42	HEAVY MANUFACTURING	Industrial
43	LUMBER YARDSAWMILL	Industrial
44	PACKING PLANT	Industrial
45	CANNERYBOTTLER	Industrial
46	FOOD PROCESSING	Industrial
47	MINERAL PROCESSING	Industrial
48	WAREHOUSEDISTRIBUTION	Industrial
49	STORAGEJUNK YARD	Industrial
50	RURAL BUILDING SITE	Agricultural
51	CROPLAND CLASS 1	Agricultural

Table C-2 (continued)
Property Code Classifications – Land Use

PC	Description	Fire Assessment Land Use Category
52	CROPLAND CLASS 2	Agricultural
53	CROPLAND CLASS 3	Agricultural
54	TIMBER CLASS 1	Agricultural
55	TIMBER CLASS 2	Agricultural
56	TIMBER CLASS 3	Agricultural
57	TIMBER CLASS 4	Agricultural
58	TIMBER CLASS 5	Agricultural
59	TIMBER NOT CLASSIFIED	Agricultural
60	GRAZING CLASS 1	Agricultural
61	GRAZING CLASS 2	Agricultural
62	GRAZING CLASS 3	Agricultural
63	GRAZING CLASS 4	Agricultural
64	GRAZING CLASS 5	Agricultural
65	GRAZING CLASS 6	Agricultural
66	CITRUS GROVEORCHARD	Agricultural
67	BEEFISHRABBITSETC	Agricultural
68	DAIRYFEED LOT	Agricultural
69	ORNAMENTALMISCELLANEOUS AGRIC	Agricultural
70	VACANT INSTITUTIONAL	Vacant
71	IMPROVED - CHURCH	Institutional
72	SCHOOL - COLLEGEPRIVATE	Institutional
73	HOSPITALPRIVATE	Institutional
74	RETIREMENT HOMEEXEMPT	Institutional
75	CHARITABLE SERVICESORPHANAGE	Institutional
76	DEATH SERVICES	Institutional
77	CLUB LODGE UNION HALL	Institutional
78	REST HOME	Institutional
79	CULTURAL	Institutional
80	HORSE FARMS TANGIBLE ONLY	n/a
81	MILITARY	Government
82	FORESTPARKRECREATIONAL	Government
83	SCHOOLPUBLIC	Government
84	COLLEGEPUBLIC	Government
85	HOSPITALPUBLIC	Government
86	COUNTY PROPERTY	Government
87	STATE PROPERTY	Government
88	FEDERAL PROPERTY	Government
89	MUNICIPAL PROPERTY	Government
90	LEASEHOLD INTERESTS	n/a
91	UTILITIES	n/a
92	MINING	n/a
93	SUBSURFACE RIGHTS	n/a
94	RIGHTS-OF-WAY	n/a
95	RIVERLAKESUBMERGED	n/a
96	SEWAGEWASTEBARROW	n/a
97	RECREATIONAL CLASSIFIED USE	n/a
98	CENTRALLY ASSESSED	n/a
99	ACREAGENON CLASSIFIED USE	n/a

Source: Marion County Property Appraiser