

City of Margate Fire Rescue Assessment Program

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Presented by:

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Table of Contents

INTRODUCTION 1

SERVICE DESCRIPTION 3

ASSESSABLE COSTS CALCULATIONS..... 6

COMPUTATION OF FIRE ASSESSMENTS..... 15

OUTSTANDING ISSUES 21

List of Appendices

- Appendix A — Situation Found Codes & Descriptions
- Appendix B — Fixed Property Use Codes & Descriptions
- Appendix C — Broward County’s Property Use (DOR) Codes and Descriptions
- Appendix D — Broward County Property Appraiser’s Building Improvement Codes and Descriptions

List of Tables

Table 1—City of Margate FY 2023-24 Adopted Fire Assessment Rates.....	1
Table 2—Fire Rescue Department's Facilities Physical Location.....	3
Table 3—Fire Rescue Stations, Staffing, Apparatus, and Fire Flow	3
Table 4—Fire Rescue Department Organizational Chart.....	4
Table 5—Margate Fire Rescue Response Protocol	5
Table 6—Margate Fire Rescue Department Fiscal Year 2023-24 Assessment Budget.....	8
Table 7—Fire Rescue Assessable Cost Calculations Proforma Budget (FY 23-24 through FY 27-28).....	10
Table 8—Fire Rescue Incidents and Proportion of Calls by Category	14
Table 9—Cost Apportionment.....	16
Table 10—Parcel Apportionment within Property Use Categories	16
Table 11—Parcel Apportionment Residential Property Use Categories.....	17
Table 12—Parcel Apportionment Non-Residential Property Use Category.....	18
Table 13—FY 2024-25 Preliminary Fire Assessment Rates (100% of Assessable Costs).....	19
Table 14—FY 2024-25 Preliminary Fire Assessment Rates (94% of Assessable Costs)	19
Table 15—FY 2024-25 Preliminary Fire Assessment Rates (87.25% of Assessable Costs).....	19
Table 16—FY 2024-25 Preliminary Fire Assessment Rates (80.4% of Assessable Costs).....	20

Introduction

Anser Advisory Consulting, LLC, formerly known as Government Services Group, Inc., (Anser) specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. Anser has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The City of Margate (City) has engaged the professional services and specialized assistance of Anser to assist the City with updating the City's fire rescue assessment program for Fiscal Year 2024-25. Nabors, Giblin & Nickerson, P.A. (NG&N) was retained to provide legal guidance on this project.

This document is the City of Margate's Fire Rescue Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the Scope of Services.

The City currently imposes fire assessments within the incorporated area of the City based on a prior study conducted by Anser in 1997 and updated May 2000, April 2006, April 2013, and May 2016. Table 1 illustrates the fire assessment rates imposed for Fiscal Year 2023-24. These assessment rates generated approximately \$11.4 Million in gross revenues for Fiscal Year 2023-24.

Table 1
City of Margate FY 2023-24 Adopted Fire Assessment Rates

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$300.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.30
Industrial/Warehouse	\$0.03
Institutional	\$0.69
Nursing Home	\$0.69

Source: City of Margate

The work effort to update the fire rescue special assessment program required the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire rescue services within the City. This work effort required the identification of the full costs of fire rescue services (minus all revenues) and the allocation of these costs to properties that benefit from the provision of such fire rescue services.

OBJECTIVES

The City has retained Anser and NG&N to update the City's existing fire rescue special assessment program. The fire rescue special assessments must meet the Florida case law requirements for a valid special assessment, which are:

- The service provided must confer a special benefit to the property being assessed; and

- The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The objectives of the work effort to update the City's fire rescue special assessment program were to:

- Review the fire rescue services that the City is currently providing;
- Determine the full costs of providing fire rescue services within the City;
- Review such final cost determination with the City to confirm that all elements provide the requisite special benefit to the assessed property;
- Determine the relative benefit anticipated to be derived by categories of property use within the City from the projected delivery of fire rescue services;
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each category of property use; and
- Calculate assessment rates and parcel classifications for Fiscal Year 2024-25.

APPORTIONMENT METHODOLOGY

The calculation of assessment rates for fire rescue services is dependent on three separate, but interconnected pieces of data. The first data element is the identification of the full cost of providing fire rescue services through the development of a pro-forma budget and a determination of the assessable costs of providing such services within such pro-forma budget. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire rescue call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire rescue services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire rescue services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire rescue services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable costs to provide fire rescue services are allocated among real property use categories. This allocation is based upon the historical demand for these services as reflected by the fire rescue incident data that is reported to the State Fire Marshal.

Service Delivery

The City of Margate (City) provides fire rescue services on a citywide basis.

The services provided by the Margate Fire Rescue Department include fire suppression, fire prevention, building inspections and plans review, fire investigations, public fire safety education, disaster management, rescue, emergency medical services with transport, dive rescue team, and response to other emergencies as needed.

The Margate Fire Rescue Department has three stations. Table 2 identifies the Fire Rescue Department's physical location address for each facility within the City's service area.

Table 2
Fire Rescue Department's Facilities Physical Location

Station	Location
Station 18	5785 Park Drive, Margate
Station 58	600 N Rock Island Road, Margate
Station 98	5395 NW 24th Street, Margate

Source: City of Margate

The City has entered into an Interlocal Agreements with the cities of North Lauderdale, Parkland and Coconut Creek for Cooperative Emergency Services through Automatic Aid. There is no monetary compensation for this agreement.

The City has entered into a statewide mutual aid agreement to provide assistance during emergencies and disasters.

Tables 3, 4, & 5 describe the Fire Rescue Department's staffing, apparatus, and fire flow of each fire station, the organizational structure and Fire Rescue Response Protocol respectively. These tables are used to develop the Administrative Factor described in the Development of Factors section of the Assessment Update Memorandum.

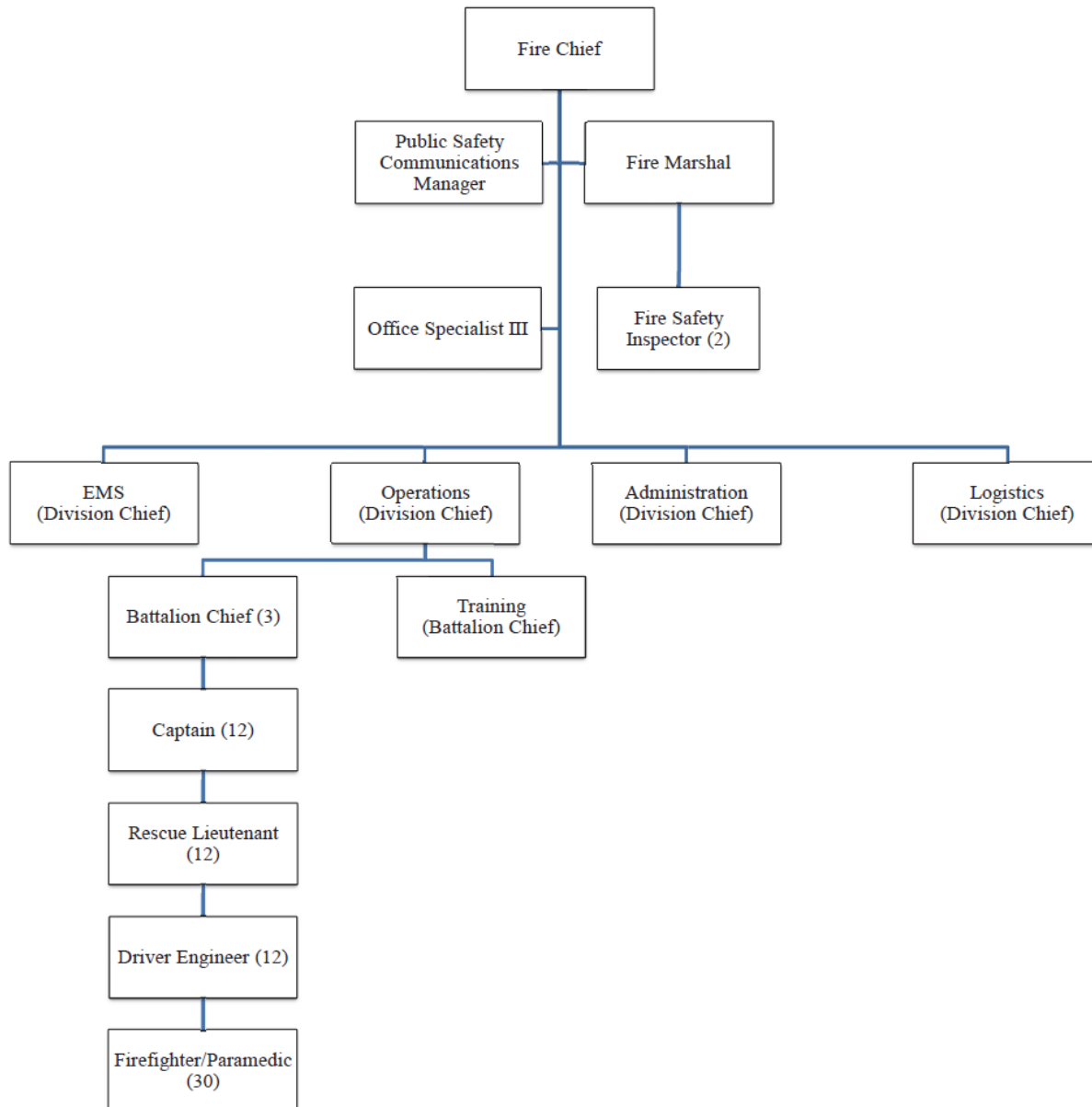
Table 3
Fire Rescue Department Stations, Staffing, Apparatus & Fire Flow

Station	Staffing	Apparatus	Fire Flow
Station 18 5785 Park Dr Margate, FL 33063	2 Firefighters	Engine 5	1250 gpm
	1 Lieutenant	Quint 1	1500 gpm
	1 Driver Engineer	Rescue	
	1 Captain		
Station 58 600 N Rock Island Rd Margate, FL 33063	2 Firefighters	Quint 3	1500 gpm
	1 Lieutenant	Engine 6	1250 gpm
	1 Driver Engineer	Rescue	
	1 Captain		
Station 98 5395 NW 24 th St Margate, FL 33032	2 Firefighters	Engine 7	1500 gpm
	1 Lieutenant	Quint 5	1500 gpm
	1 Driver Engineer	Rescue	
	1 Captain		
	1 Battalion Chief		
TOTAL			8500 GPM

Source: City of Margate

The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 5, the pumping capacity for all primary apparatus of the Fire Department is 8,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow, the Fire Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.¹

Table 4
Margate Fire Rescue Organizational Chart



Source: City of Margate

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

Table 5 illustrates the Fire Rescue Response Protocol.

Table 5
Response Protocol

Type of Call	Minimum Response
Residential Structure Fire	1 Quint, 2 Engines, 3 Rescues, 1 Battalion Chief, Safety Officer, Command Vehicle
Commercial Structure Fire	1 Quint, 3 Engines, 3 Rescues, 1 Battalion Chief, Safety Officer, Command Vehicle
Fire Alarm	Engine
Basic Medical	Rescue
Advanced Medical	Rescue, Engine/Quint
Vehicle Fire	Engine, Rescue
Vehicle Accident	Engine, Rescue, Command Vehicle
Brush Fire	Engine

Source: City of Margate

Assessable Costs Calculations

The cost calculations, apportionment methodology, and assessable rates developed apply to the City's fire services as provided by the City's fire rescue department to the incorporated area of the City.

DEVELOPMENT OF FACTORS

FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the "North Lauderdale" case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property.

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

The adopted Fiscal Year 2024 fire rescue line item assessable cost calculations were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court's opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the City's fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly between fire and EMS, direct allocations were made. For example, all costs associated with "Firefighters Supplemental Compensation" and "maint/testing ISO equipment" were entirely allocated to fire, while "EMS Licensure Expense" and "Medical Director" costs were entirely allocated to EMS.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. The Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel. This methodology resulted in a factor for the City of 64.71% for fire service costs. The percentage was then applied to administrative line items to allocate the costs between fire costs or EMS costs. As an example, the administrative factor of 64.71% for fire service costs was used to calculate line items such as salaries and benefits to determine the fire costs associated with the provided service. Similarly, the Administrative Factor was applied to operating expenditures such as "Clothing & Wearing Apparel" and "Travel & Per Diem" to determine the fire service costs for these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between EMS calls and non-EMS (i.e., fire) calls. The ratio is then applied to operational line items to allocate the costs. To develop the Operational Factor for the City, Anser obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a one year period. City fire rescue incident data, as reported to the State Fire Marshal for Fiscal Year 2022-23, was used to determine the demand for fire rescue services. For Fiscal Year 2022-23, the City had 2,272 non-EMS calls out of a total 9,136 fire rescue calls for a 24.87% operational fire factor. This ratio was applied to certain budget line items such as “Gas, Oil and Coolant” and “Repair & Maint-Vehicles.”

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Year 2024-25 are based on the full cost of the fire assessment program for Fiscal Years 2023-24 through 2027-28 (5-year average). The following assumptions for the purpose of this Assessment Memorandum were applied.

The five-year fire assessable budget was developed by using the adopted Fiscal Year 2024 Fire Rescue Department budget and applying the appropriate factors to each line item to develop Fiscal Year 2023-24 assessable budget.

Unless more accurate information was available, for each fiscal year a 4% annual increase was applied across all “Personnel Expenditures;” a 3% annual increase was applied to “Operational Expenditures;” and “Revenues” remained constant.

The actual projected capital improvement costs from the City’s 5-year Capital Improvement Plan were used after applying appropriate factors.

Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year. Revenues for fire inspection and permit fees and firefighter supplemental were allocated directly to fire and Ambulance Transportation fees were allocated directly to EMS.

The line item “Statutory Discount” under “Miscellaneous Assessment Expenditures” reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

The line items “Study and Legal Costs” and “Annual Maintenance Costs” under “Miscellaneous Assessment Expenditures” is the reimbursement to the City for the cost of conducting the assessment study and annual maintenance of the assessment program. These costs are reimbursable through the assessment program.

Pursuant to section 197.3632, Florida Statutes, the tax collector may enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line item “Collection Costs (Tax Collector)” under “Miscellaneous Assessment Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statutes, a municipal or county government shall

only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

Table 6 shows the projection of the full cost of the fire assessment program for Fiscal Year 2023-24.

Table 6
Margate Fire Rescue Department Fiscal Year 2023-24 Assessment Budget

	Adopted FY 23-24	Assessable FY 23-24
PERSONAL SERVICES		
SAL & WAGES-REGULAR	8,627,255	5,582,697
SAL & WAGES-ASSIGNMENT	47,000	30,414
SAL & WAGES-LONGEVITY	158,000	102,242
SAL & WAGES-OVERTIME	600,000	388,260
SAL-FF SUPP COMPENSATION	54,000	54,000
SAL & WAGES-PHONE ALLOW	545	353
SAL & WAGES-CLOTH ALLOW	60,800	39,344
CONTRIB-SS TAX(EMPLOYER)	592,288	383,270
CONTRIB-MED TAX(EMPLOYER)	138,440	89,585
FRS CONTRIB-EMPLOYER	3,030,849	1,961,262
HEALTH & LIFE INS	1,782,547	1,153,486
TOTAL PERSONAL SERVICES	\$15,091,724	\$9,784,911
OPERATING EXPENSES		
OPERATING EXPENSE	17,300	11,195
EMS LICENSURE EXPENSE	4,800	0
OTHER EXPENSE/CLOTHING	9,200	5,953
CREDIT CARD PYMT CHARGES	1,500	971
PROF'L SVCS-MEDICAL	1,300	841
PROF SVCS-MEDICAL DIRECTR	30,000	0
PROF SVC-FIRE/RESCUE ASSESSMENT	58,000	58,000
EMS BILLING & COLL - ADP	75,000	0
TRAVEL & PER DIEM	10,400	6,730
COMMUNICATIONS SERVICES	24,560	15,893
POSTAGE	900	582
RENTALS & LEASES	11,800	7,636
RENTALS & LEASES - VEHICLES	86,116	21,417
REPAIR & MAINT-EQUIPMENT	15,000	9,707
STRUCTURES-CHARGEBACK	2,000	1,294
REPAIR & MAINTENANCE SERVICES	102,300	25,442
OTHER EQUIPMENT	10,000	6,471
REPAIR & MAINT-VEHICLES	200,000	49,740
REPAIR & MAINT-STRUCTURES	26,000	16,825
MAINT/TESTING ISO EQUIP.	211,200	211,200
MAINT/FIRE VEH INTERNAL	12,600	3,134
PRINTING & BINDING	750	485
OFFICE SUPPLIES	2,000	1,294
GAS, OIL AND COOLANT	100,000	24,870
OPERATING SUPPLIES-OTHER	204,500	132,332
SUBSCRIPTION & MEMBERSHIP	6,730	4,355
EDUCATION & TRAINING	20,000	12,942
TUITION REIM-IAFF	15,000	9,707
TOTAL OPERATING EXPENSES	\$1,258,956	\$639,015

	Adopted FY 23-24	Assessable FY 23-24
CAPITAL EXPENSES		
OTHER EQUIPMENT	60,000	38,826
TOTAL CAPITAL EXPENSES	\$60,000	\$38,826
ENHANCED SERVICES		
ADDITIONAL STAFFING -- 6 FF POSITIONS	788,982	510,550
TOTAL ENHANCED SERVICES	\$788,982	\$510,550
TOTAL EXPENDITURES	\$17,199,662	\$10,973,302
REVENUES		
PERM/FIRE INSPECTION	35,000	35,000
ANNUAL FIRE INSPECTION	80,000	80,000
FIREFIGHTERS SUPP COMP	35,000	35,000
AMBULANCE TRANSPORT	1,300,000	0
TOTAL REVENUES	\$1,450,000	\$150,000
TOTAL EXPENDITURES	\$17,199,662	\$10,973,302
TOTAL REVENUES	\$1,450,000	\$150,000
TOTAL NET EXPENDITURES	\$15,749,662	\$10,823,302
MISCELLANEOUS ASSESSMENT EXPENDITURES		
STUDY AND LEGAL COSTS		11,500
ANNUAL MAINTENANCE COSTS		24,000
NOTICE COSTS (22,500 x \$1.58)		35,550
COLLECTION COSTS (Tax Collector - @ 2%)		239,852
STATUTORY DISCOUNT (4% early payment/1% undercollection)		618,567
TOTAL MISC. ASSESSMENT EXPENDITURES		\$929,469
TOTAL ASSESSABLE COSTS		\$11,752,772

Table 7 shows the calculation of the full cost of the Fire Rescue Assessment Program for Fiscal Year 2023-24 through Fiscal Year 2027-28 (Five-year average).

Table 7
Fire Rescue Assessable Cost Calculations Proforma Budget (FY 24-25 through FY 28-29)

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	5 Year Average
PERSONAL SERVICES						
SAL & WAGES-REGULAR	5,582,697	5,806,005	6,038,245	6,279,775	6,530,966	6,047,537
SAL & WAGES-ASSIGNMENT	30,414	31,630	32,895	34,211	35,580	32,946
SAL & WAGES-LONGEVITY	102,242	106,331	110,585	115,008	119,608	110,755
SAL & WAGES-OVERTIME	388,260	403,790	419,942	436,740	454,209	420,588
SAL-FF SUPP COMPENSATION	54,000	56,160	58,406	60,743	63,172	58,496
SAL & WAGES-PHONE ALLOW	353	367	381	397	413	382
SAL & WAGES-CLOTH ALLOW	39,344	40,917	42,554	44,256	46,027	42,620
CONTRIB-SS TAX(EMPLOYER)	383,270	398,600	414,544	431,126	448,371	415,182
CONTRIB-MED TAX(EMPLOYER)	89,585	93,168	96,895	100,770	104,801	97,044
FRS CONTRIB-EMPLOYER	1,961,262	2,039,713	2,121,301	2,206,153	2,294,400	2,124,566
HEALTH & LIFE INS	1,153,486	1,199,626	1,247,611	1,297,515	1,349,416	1,249,531
TOTAL PERSONAL SERVICES	\$9,784,911	\$10,176,308	\$10,583,360	\$11,006,694	\$11,446,962	\$10,599,647
OPERATING EXPENSES						
OPERATING EXPENSE	11,195	11,531	11,877	12,233	12,600	11,887
OTHER EXPENSE/CLOTHING	5,953	6,132	6,316	6,505	6,701	6,321
CREDIT CARD PYMT CHARGES	971	1,000	1,030	1,061	1,092	1,031
PROF'L SVCS-MEDICAL	841	866	892	919	947	893
PROF SVC-FIRE/RESCUE ASSESSMENT	58,000	59,740	61,532	63,378	65,280	61,586
TRAVEL & PER DIEM	6,730	6,932	7,140	7,354	7,574	7,146
COMMUNICATIONS SERVICES	15,893	16,370	16,861	17,366	17,887	16,875
POSTAGE	582	600	618	636	655	618
RENTALS & LEASES	7,636	7,865	8,101	8,344	8,594	8,108
RENTALS & LEASES - VEHICLES	21,417	22,060	22,721	23,403	24,105	22,741
REPAIR & MAINT-EQUIPMENT	9,707	9,998	10,298	10,607	10,925	10,307
STRUCTURES-CHARGEBACK	1,294	1,333	1,373	1,414	1,457	1,374
REPAIR & MAINTENANCE SERVICES	25,442	26,205	26,991	27,801	28,635	27,015
OTHER EQUIPMENT	6,471	6,665	6,865	7,071	7,283	6,871
REPAIR & MAINT-VEHICLES	49,740	51,232	52,769	54,352	55,983	52,815
REPAIR & MAINT-STRUCTURES	16,825	17,329	17,849	18,385	18,936	17,865
MAINT/TESTING ISO EQUIP.	211,200	217,536	224,062	230,784	237,707	224,258

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	5 Year Average
MAINT/FIRE VEH INTERNAL	3,134	3,228	3,324	3,424	3,527	3,327
PRINTING & BINDING	485	500	515	530	546	515
OFFICE SUPPLIES	1,294	1,333	1,373	1,414	1,457	1,374
GAS, OIL AND COOLANT	24,870	25,616	26,385	27,176	27,991	26,408
OPERATING SUPPLIES-OTHER	132,332	136,302	140,391	144,603	148,941	140,514
SUBSCRIPTION & MEMBERSHIP	4,355	4,486	4,620	4,759	4,902	4,624
EDUCATION & TRAINING	12,942	13,330	13,730	14,142	14,566	13,742
TUITION REIM-IAFF	9,707	9,998	10,298	10,607	10,925	10,307
TOTAL OPERATING EXPENSES	\$639,015	\$658,185	\$677,931	\$698,269	\$719,217	\$678,523
CAPITAL EXPENSES						
OTHER EQUIPMENT	38,826	38,826	38,826	38,826	38,826	38,826
BUNKER GEAR	0	72,000	0	0	0	14,400
STATION 18 REPAIRS	0	33,649	0	0	0	6,730
TRAINING EQUIP SLED	0	5,000	0	0	0	1,000
TOTAL CAPITAL EXPENSES	\$38,826	\$149,475	\$38,826	\$38,826	\$38,826	\$60,956
ENHANCED SERVICES						
ADDITIONAL STAFFING -- 6 FF POSITIONS	510,550	525,867	541,643	557,892	574,629	542,116
ADDITIONAL STAFFING -- 6 FF -- SAFER GRANT	0	510,550	525,867	541,643	557,892	427,190
TOTAL ENHANCED SERVICES	\$510,550	\$1,036,417	\$1,067,510	\$1,099,535	\$1,132,521	\$969,306
TOTAL EXPENDITURES	\$10,973,302	\$12,020,385	\$12,367,626	\$12,843,324	\$13,337,526	\$12,308,433
REVENUES						
PERM/FIRE INSPECTION	35,000	35,000	35,000	35,000	35,000	35,000
ANNUAL FIRE INSPECTION	80,000	80,000	80,000	80,000	80,000	80,000
FIREFIGHTERS SUPP COMP	35,000	35,000	35,000	35,000	35,000	35,000
SAFER Grant	0	510,550	525,867	541,643	0	315,612
TOTAL REVENUES	\$150,000	\$660,550	\$675,867	\$691,643	\$150,000	\$465,612
TOTAL EXPENDITURES	\$10,973,302	\$12,020,385	\$12,367,626	\$12,843,324	\$13,337,526	\$12,308,433
TOTAL REVENUES	\$150,000	\$660,550	\$675,867	\$691,643	\$150,000	\$465,612
TOTAL NET EXPENDITURES	\$10,823,302	\$11,359,835	\$11,691,759	\$12,151,681	\$13,187,526	\$11,842,821
MISCELLANEOUS ASSESSMENT EXPENDITURES						
STUDY AND LEGAL COSTS	11,500	0	0	0	0	2,300
ANNUAL MAINTENANCE COSTS	24,000	24,000	24,000	24,000	24,000	24,000

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	5 Year Average
NOTICE COSTS (22,500 x \$1.58)	35,550	200	200	200	200	7,270
COLLECTION COSTS (Tax Collector - @ 2%)	239,852	250,633	257,941	268,067	290,872	261,473
STATUTORY DISCOUNT (4% early payment/1% undercollection)	618,567	646,370	665,217	691,330	750,144	674,326
TOTAL MISC. ASSESSMENT EXPENDITURES	\$929,469	\$921,204	\$947,358	\$983,597	\$1,065,217	\$969,369
TOTAL ASSESSABLE COSTS	\$11,752,772	\$12,281,039	\$12,639,117	\$13,135,278	\$14,252,742	\$12,812,190

INCIDENT DATA

Anser obtained information from the City in an electronic format, identifying the number and type of fire incident responses by City fire vehicles for Fiscal Year 2022-23 within the incorporated area of the City.

The fire rescue department incidents are tracked using the State Fire Marshal office's Florida Fire Incident Reporting System (FFIRS). FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS (fire) calls.

Another data field in the FFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the Broward County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire incident reports.

Anser analyzed one year of fire incident data (Fiscal Year 2022-23 – October 1, 2022 through September 30, 2023) to evaluate trends and determine if aberrations were present. The fire incident data for Fiscal Year 2022-23 represents 9,136 fire rescue incidents.

Of the 9,136 fire rescue incidents, there were 6,864 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 6,864 EMS type incidents were not included in the analysis.

There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 2,272 remaining fire type incidents, 1,734 were calls to specific property uses. The remaining 538 incidents were considered non-specific type incidents. The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 5 calls to these two property use categories were removed.

Using the fixed property use codes, the remaining 1,729 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, institutional and nursing homes. Incidents to government properties, religious buildings, institutional parcels, and educational properties were aggregated into an "institutional" category.

Table 8 illustrates the final assignment of fire rescue incidents and proportion of calls by property use category.

Table 8
Fire Rescue Incidents and Proportion of Calls by Category

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents
Residential	1,254	72.53%
Commercial	265	15.33%
Industrial/Warehouse	16	0.93%
Institutional	112	6.48%
Nursing Homes	82	4.74%
Total	1,729	100%

Source: City of Margate Fire call data

PROPERTY DATA

Anser obtained information from the ad valorem tax roll maintained by the Broward County Property Appraiser's office to develop the assessment roll.

Each property use within the assessable area on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a two-digit code based on the Florida Department of Revenue (DOR) property use codes reflected in Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property use categories is provided as Appendix C.

Further analysis regarding building improvement types was conducted relative to each building's use on a parcel of property based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research. A list of building improvement codes used by the Broward County Property Appraiser and associated assessment category is provided as Appendix D.

For parcels assigned to the residential property use category, the total number of dwelling units was determined.

For buildings within the non-residential property use categories of commercial, industrial/warehouse, institutional and nursing home, the amount of square footage of these non-residential structures was determined from the building files on the ad valorem tax roll, where available.

Computation of Fire Assessments

This section of the memorandum includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The fire assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by Anser are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2024-25.

SPECIAL BENEFIT ASSUMPTIONS

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

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the desirability of the area for residential and non-residential purposes, the market perception of the area and, ultimately, the property and rental values within the assessable area.

APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire services based on: (i) the fire assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser for properties within the City and the availability of data residing on the tax roll database; and (iii) the fire rescue incident data.

COST APPORTIONMENT

The Fiscal Year 2024-25 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for Fiscal Year 2022-23. This apportionment is illustrated in Table 9.

Table 9
Cost Apportionment

Property Category	Number of Fire Rescue Incidents	Percent of Total Incidents	Portion of Budget
Residential	1,254	72.53%	\$8,763,577
Commercial	265	15.33%	\$1,851,952
Industrial/Warehouse	16	0.93%	\$111,816
Institutional	12	6.28%	\$782,712
Nursing Homes	82	4.74%	\$573,057
Total	1,729	100%	\$12,083,114

Source: City fire call data and budget

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 10.

Table 10
Parcel Apportionment within Property Use Categories

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

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

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

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical demand for fire services.

- The historical demand for fire services availability for multi-family and single family residential property is substantially similar and any difference in the percentage of documented fire services calls to such specific property uses is statistically insignificant.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to the residential property use category was divided by the number of dwelling units in the City to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

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

Table 11
Parcel Apportionment Residential Property Use Category

Residential Property Use Category	Number of Dwelling Units
Residential	24,957

Source: Broward County Property Appraiser (2023)

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, institutional and nursing home property uses.

The capacity to handle fires in Non-Residential Property Use Category is governed by the following:

The current pumping capacity is defined as the combined amount of water that apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 3, the pumping capacity for all primary apparatus of the Fire Department is 8,500 gallons per minute. Accordingly, based on National Fire Protection Association firefighting standards for fire flow, the Fire Department currently has sufficient fire flow capacity to provide service coverage in the event of a structure fire involving unlimited square feet.²

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services, fire flow, firefighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- The greater the Building Area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Rescue Assessment.
- In accordance with section 166.223, Florida Statutes, which mandates that the City treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the City, like the fire rescue assessment, it is fair and reasonable to treat each RV space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. This square footage was then aggregated by parcel.

² Source: National Fire Protection Association, "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

- In accordance with available data and field surveying, the City has determined that the average mobile home located on Recreational Vehicle Park property in the City has a Building Area of 700 square feet. Given that the actual Building Area for these mobile homes within the City may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, if actual Building Area is not available, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 700 square feet.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Category will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

The respective non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment amount per square foot.

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

Table 12
Parcel Apportionment Non-Residential Property Use Category

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	4,310,603
Total Industrial/Warehouse	2,248,046
Total Institutional	1,420,111
Total Nursing Home	697,921

Source: Broward County Property Appraiser (2023)

MIXED USE PROPERTY CALCULATION AND CLASSIFICATION

For residential parcels that contain non-residential buildings, the non-residential improvements located on the parcel were treated according to their non-residential property use category and size to compute the parcel's non-residential fire rescue assessment. This assessment was then added to the parcel's residential fire rescue assessment.

For non-residential parcels that contain a residence, the actual number of dwelling units located on the parcel was multiplied by the per dwelling unit charge to compute the parcel's residential fire rescue assessment. This assessment was then added to the parcel's non-residential fire rescue assessment.

COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories. Table 13 illustrates the preliminary assessment rates after application of the assessment methodology based on 100% funding of the total assessable costs for Fiscal Year 2024-25.

Table 13
FY 2024-25 Preliminary Fire Assessment Rates (100% of Assessable Costs)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$373.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.46
Industrial/Warehouse	\$0.06
Institutional	\$0.59
Nursing Home	\$0.88

*Estimated Gross Revenue: \$12,812,190; Estimated Exempt Buy-down: \$1,053,162; Estimated Net Revenue: \$11,759,028

Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 94% funding of the total assessable costs for Fiscal Year 2024-25.

Table 14
FY 2024-25 Preliminary Fire Assessment Rates (94% of Assessable Costs)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$350.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.43
Industrial/Warehouse	\$0.05
Institutional	\$0.55
Nursing Home	\$0.82

*Estimated Gross Revenue: \$12,043,459; Estimated Exempt Buy-down: \$981,761; Estimated Net Revenue: \$11,061,698

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 87.25% funding of the total assessable costs for Fiscal Year 2024-25.

Table 15
FY 2024-25 Preliminary Fire Assessment Rates (87.25% of Assessable Costs)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$325.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.40
Industrial/Warehouse	\$0.05
Institutional	\$0.51
Nursing Home	\$0.76

*Estimated Gross Revenue: \$11,178,636; Estimated Exempt Buy-down: \$910,245; Estimated Net Revenue: \$10,268,390

Table 16 illustrates the preliminary assessment rates after application of the assessment methodology based on 80.4% funding of the total assessable costs for Fiscal Year 2024-25.

Table 16
FY 2024-25 Preliminary Fire Assessment Rates (80.4% of Assessable Costs)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$300.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.37
Industrial/Warehouse	\$0.05
Institutional	\$0.47
Nursing Home	\$0.70

*Estimated Gross Revenue: \$10,301,001; Estimated Exempt Buy-down: \$838,730; Estimated Net Revenue: \$9,462,271

EXEMPTIONS AND IMPACT OF EXEMPTIONS

In the current methodology, the City identified the aggregate cost for the fire services that are available to institutional tax-exempt and governmental parcels within the City. The City made a policy decision to exempt institutional tax-exempt and governmental properties, and have funded the proportional assessed costs allocated to such exemptions from the other legally available sources because the financial burden of such exemptions cannot be apportioned to non-exempt parcels. The City also provides an exemption for totally and permanently disabled veterans and their surviving spouses.

The estimated revenue from all institutional tax-exempt, governmental and VA exempt properties, based on 100 percent of the assessable costs of \$12,812,190, is approximately \$850,765 using the updated assessment methodology.

Based on fire incident data, Nursing Home rates have been developed which reflect the moderately high call frequency for this property use category. Applying these rates to the relatively small number of nursing homes results in a higher assessment burden being placed upon these properties than other properties in the non-residential categories. The effect of these facilities providing a public service and assessing them at a rate which might constitute an undue hardship, require that the rates for this property use category be further analyzed. In the past the City determined that it was appropriate to cap the assessment charges to these facilities at the rate calculated for other institutional property uses of the same size and to pay the unfunded portion of the fire rescue assessment for such property use category from other available City revenues. The estimated buy-down, based on 100 percent of the assessable costs of \$12,812,190, is approximately \$202,397 using the updated assessment methodology.

Outstanding Issues

ADMINISTRATIVE FACTOR CALCULATION

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.

NON-SPECIFIC CALLS

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
118	Trash or rubbish fire, contained	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
137	Camper or RV fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
173	Cultivated trees or nursery stock fire	No
200	Overpressure rupture, explosion, overheat, other	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
360	Water & ice related rescue, other	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
440	Electrical wiring/equipment problem, other	No
442	Overheated motor	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
460	Accident, potential accident, other	No

Situation Found	Description	EMS Type Call
461	Building or structure weakened or collapsed	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
571	Cover assignment, standby, moveup	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
641	Vicinity alarm (incident in other location)	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
671	Hazmat release investigation w/no hazmat	No
672	Biological hazard investigation, none found	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
7451	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No

Situation Found	Description	EMS Type Call
812	Flood assessment	No
814	Lightning strike (no fire)	No

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL

Fixed Property Use	Description	Category Assigned
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	VACANT
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

BROWARD COUNTY'S PROPERTY USE (DOR) CODES AND DESCRIPTIONS

Property Use
0000 - VACANT RESIDENTIAL
0001 - VACANT RESIDENTIAL
0002 - VACANT RESIDENTIAL LAND - CONDOMINIUM
0003 - VACANT RESIDENTIAL COMMON AREA
0004 - VACANT RESIDENTIAL WITH EXTRA FEATURE
0100 - SINGLE FAMILY IMPROVED
0101 - SINGLE FAMILY
0102 - HOUSE WGUEST HOUSE
0103 - EXTRA FEATURES ONLY - MISCELLANEOUS BARN, EXTRA FEATURES
0104 - TOWNHOME
0105 - SINGLE FAMILY ZERO LOT LINE
0106 - ATTACHED 1-STORY
0107 - SINGLE FAMILY - GROUP HOMEALF
0200 - MULTI FAMILY +10 UNITS
0201 - MANUFACTUREDMODULAR HOUSING - SINGLE
0202 - MANUFACTUREDMODULAR HOUSING - SINGLE
0203 - MANUFACTUREDMODULAR HOUSING - SINGLE
0204 - MANUFACTUREDMODULAR HOUSING - SINGLE
0299 - MANUFACTUREDMODULAR HOUSING NOT SUITABLE FOR OCCUPANCY
0301 - MULTI-FAMILY 10 TO 49 UNITS
0302 - MULTI-FAMILY 50 TO 99 UNITS
0303 - MULTI-FAMILY 100 UNITS +
0304 - MULTI-FAMILY - LOW INCOME HOUSING TAX CREDIT
0305 - LOW END HOUSING MULTIPLE PARCELS OPERATING AS ONE INCOME PRODUCING PROPERTY
0399 - MULTI-FAMILY NOT SUITABLE FOR OCCUPANCY
0400 - CONDOMINIUM
0401 - CONDOMINIUM - RESIDENTIAL
0402 - CONDOMINIUM - RESIDENTIAL SINGLE FAMILY HOME ZERO LOT
0403 - CONDOMINIUM - MANUFACTURED HOME
0404 - CONDOMINIUM - TIMESHARE INTERVAL OWNERSHIP
0405 - CONDOMINIUM - LIMITED COMMON AREA
0406 - CONDOMINIUM - ASSOCIATION OWNED COMMON AREA
0428 - CONDOMINIUM - PARKING SPACE
0499 - CONDOMINIUM NOT SUITABLE FOR OCCUPANCY
0501 - COOPERATIVES - RESIDENTIAL
0502 - COOPERATIVES - RESIDENTIAL SINGLE FAMILY HOME
0503 - COOPERATIVES - MANUFACTURED HOUSE - SINGLE
0504 - COOPERATIVES - MANUFACTURED HOUSE - DOUBLE
0505 - COOPERATIVES - MANUFACTURED HOUSE - TRIPLE
0506 - COOPERATIVES - MANUFACTURED HOME
0507 - COOPERATIVES - LIMITED COMMON AREA
0508 - COOPERATIVES - ASSOCIATION OWNED COMMON AREA
0599 - COOPERATIVES NOT SUITABLE FOR OCCUPANCY
0601 - RETIREMENT HOMES NOT ELIGIBLE FOR EXEMPTION UNDER SECTION
0699 - RETIREMENT HOME FACILITY NOT SUITABLE FOR OCCUPANCY
0700 - MISC RESIDENTIAL
0701 - MISCELLANEOUS RESIDENTIAL MIGRANT CAMP, BOARDING HOMES, ETC,
0702 - MICS. VALUE ON SEPARATE FOLIO POOL, CABANAS, REC. BLDGS. TENNIS COURTS, ETC.

Property Use	
0703 - MISCELLANEOUS RESIDENTIAL AIR RIGHTS	
0799 - MISCELLANEOUS RESIDENTIAL NOT SUITABLE FOR OCCUPANCY	
0801 - DUPLEX WITH GUEST HOUSE	
0802 - MULTI-FAMILY 2 UNITS - DUPLEX	
0803 - MULTI-FAMILY 3 UNITS -TRIPLEX	
0804 - MULTI-FAMILY 4 UNITS - QUADPLEX	
0805 - MULTI-FAMILY 5 - 9 UNITS	
0806 - SINGLE FAMILY HOUSE WITH 2 OR MORE RENTAL UNITS	
0807 - THREE OR MORE SINGLE FAMILY HOMES WITH 3 OR MORE RENTAL UNITS	
0808 - TWO OR MORE TOWNHOUSES	
0809 - TWO OR MORE MANUFACTURED HOMES NOT A PARK	
0810 - TRANSITIONAL HOUSING	
0811 - LOW END HOUSING MULTIPLE PARCELS OPERATING AS ONE INCOME PRODUCING PROPERTY	
0899 - MULTI-FAMILY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY	
0900 - UNDEFINED - RESERVED FOR USE BY DEPARTMENT OF REVENUE ONLY	No Charge
0901 - MISCELLANEOUS RESIDENTIAL MIGRANT CAMP, BOARDING HOMES, ETC,	No Charge
0902 - MICS. VALUE ON SEPARATE FOLIO POOL, CABANAS, REC. BLDGS. TENNIS COURTS, ETC.	No Charge
0903 - MISCELLANEOUS RESIDENTIAL AIR RIGHTS	No Charge
0999 - MISCELLANEOUS RESIDENTIAL NOT SUITABLE FOR OCCUPANCY	No Charge
1000 - SINGLE FAMILY IMPROVED	
1001 - VACANT COMMERCIAL	
1002 - VACANT COMMERCIAL WITH EXTRA FEATURE	
1003 - VACANT COMMERCIAL COMMON AREA	
1004 - VACANT COMMERCIAL LAND - CONDOMINIUM	
1005 - VACANT LAND UNDER HIGH TENSION WIRES NOT UTILITY OWNED	
1006 - VACANT LAND UNDER HIGH TENSION WIRES UTILITY OWNED	
1100 - STORES 1 STORY	
1101 - RETAIL STORE - 1 UNIT	
1102 - RETAIL UP TO 4,999 SQ. FT.	
1103 - RETAIL - 5,000 SQ. FT. TO 20,000 SQ. FT.	
1104 - CONDOMINIUM - COMMERCIAL RETAIL	
1105 - RETAIL GREATER THAN 20,000 SQ. FT.	
1106 - DRUG STORE - FREE STANDING, NOT ATTACHED	
1107 - DISCOUNT STORE BRANDS MART, BEST BUY, ETC.	
1108 - WAREHOUSE DISCOUNT STORE COSTCO, BJS, SAMS CLUB, ETC.	
1109 - HOME IMPROVEMENT CENTER HOME DEPOT, LOWES ETC.	
1110 - CONVENIENCE STORE	
1111 - CONVENIENCE STORE WITH GAS PUMPS	
1112 - CONVENIENCE STORE WITH DRIVE-THRU	
1113 - FLEA MARKET SWAP MEET	
1114 - RETAIL - PRIOR RESIDENCE	
1115 - FITNESS CENTER	
1199 - RETAIL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY	
1200 - MIXED USE STORE/OFFICE	
1201 - MIXED STORE OR OFFICE AND RESIDENTIAL	
1202 - MIXED STORE AND OFFICE	
1203 - MIXED STORE AND WAREHOUSE	
1204 - MISCELLANEOUS MIXED USES NOT INCLUDED IN OTHER CODES	

Property Use
1205 - OFFICE AND RESTAURANT
1206 - APARTMENT WITH GROUND FLOOR RETAIL MULTIPLE TENANTS ON GROUND FLOOR
1299 - MIXED USE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1301 - DEPARTMENT STORES MACYS, SEARS, J.C. PENNY, ETC.
1302 - DISCOUNT DEPARTMENT STORES WAL-MART, KMART, TARGET, ETC. *
1303 - SUPER DISCOUNT DEPARTMENT STORES WGROCERY WAL-MART, KMART, TARGET, ETC.
1399 - DEPARTMENT STORES NOT SUITABLE FOR OCCUPANCY
1401 - SUPERMARKETS
1402 - SUPERMARKETS NOT CHAIN
1499 - SUPERMARKETS NOT SUITABLE FOR OCCUPANCY
1501 - REGIONAL SHOPPING CENTER
1599 - REGIONAL SHOPPING CENTER NOT SUITABLE FOR OCCUPANCY
1601 - SHOPPING CENTER - COMMUNITY
1602 - SHOPPING CENTER - NEIGHBORHOOD
1699 - SHOPPING CENTER NOT SUITABLE FOR OCCUPANCY
1700 - OFFICE NON-PROF 1 STORY
1701 - OFFICE BUILDING - NON PROFESSIONAL, 1 STORY
1702 - OFFICE - MODULAR BUILDING, 1 STORY
1703 - OFFICE BUILDING WAREHOUSE, 1 STORY
1704 - CONDOMINIUM OFFICE, 1 STORY
1705 - OFFICE BUILDING RETAIL, 1 STORY
1706 - OFFICE BUILDING - PRIOR RESIDENCE
1707 - OFFICE COMPLEX, 1 STORY
1708 - POST OFFICE - NON EXEMPT
1799 - OFFICE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1800 - OFFICE NON-PROF 2+ STORY
1801 - OFFICE BUILDING, SINGLE TENANT - 2 OR MORE STORIES
1802 - OFFICE BUILDING, MULTI TENANT - 2 OR MORE STORIES
1803 - OFFICE BUILDING, MULTI STORY TENANT WITH BANK ON 1ST FLOOR
1804 - CONDOMINIUM OFFICE, MULTI STORY
1805 - OFFICE BUILDING, MULTI STORY TENANT WITH RETAIL ON 1ST FLOOR
1806 - OFFICE BUILDING - MULTI STORY - PRIOR RESIDENCE
1807 - OFFICE BUILDING, MULTI STORY WITH WAREHOUSE
1808 - OFFICE COMPLEX, MULTI STORY
1899 - OFFICE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1900 - PROFFESIONAL SERVICES
1901 - PROFESSIONAL BUILDING - SINGLE TENANT, 1 STORY
1902 - PROFESSIONAL BUILDING - MULTI TENANT, 1 STORY
1903 - PROFESSIONAL BUILDING - SINGLE TENANT, 2 OR MORE STORIES
1904 - CONDOMINIUM PROFESSIONAL BUILDING
1905 - PROFESSIONAL BUILDING - MULTI TENANT, 2 OR MORE STORIES
1906 - PROFESSIONAL BUILDING - PRIOR RESIDENCE
1907 - PROFESSIONAL OFFICE COMPLEX
1908 - DAY CARE CENTER FACILITY
1909 - DAY CARE CENTER FACILITY - PRIOR RESIDENCE
1910 - MEDICAL - DOCTOR DENTIST OFFICE
1911 - MEDICAL - DOCTOR DENTIST OFFICE - PRIOR RESIDENCE
1912 - VETERINARIAN OFFICE

Property Use
1913 - VETERINARIAN OFFICE - PRIOR RESIDENCE
1914 - ANIMAL HOSPITAL
1915 - ANIMAL KENNEL
1916 - ANIMAL HOSPITAL KENNEL - PRIOR RESIDENCE
1917 - RADIO OR TV STATION
1999 - PROFESSIONAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2001 - AIRPORTS - PRIVATE
2002 - AIRPORTS - COMMERCIAL
2003 - BUS TERMINALS
2004 - CONDOMINIUM MARINAS
2005 - CONDOMINIUM BOAT DOCKS SLIPS
2006 - DRY BOAT STORAGE
2007 - MARINA - REPAIR FACILITIES
2008 - MARINA - BOAT MANUFACTURING
2009 - MARINA - MIXED USE RETAIL STORE RESTAURANTS DOCKS
2010 - MARINA - YACHT CLUB
2011 - MARINA - SLIPS RACK STORAGE
2012 - MARINA - SLIPS GROUND STORAGE
2013 - MARINA - SLIPS BOAT SALES
2014 - PIERS - FISHING
2015 - DEEDED BOAT SLIP
2099 - IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2101 - RESTAURANTS - NON FRANCHISE
2102 - RESTAURANTS - FRANCHISE SIT DOWN OLIVE GARDEN, BENNIGANS, RED LOBSTER, ETC.
2103 - RESTAURANTS - CARRYOUT DELIVERY ONLY
2104 - RESTAURANTS - PRIOR RESIDENCE
2105 - CAFETERIAS
2106 - RESTAURANTS - CONVERTED WAREHOUSE
2199 - RESTAURANT IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2201 - RESTAURANTS - FAST FOOD, FRANCHISE
2202 - RESTAURANTS - FAST FOOD, NON-FRANCHISE
2203 - RESTAURANTS, DRIVE IN ONLY
2299 - FAST FOOD DRIVE-IN RESTAURANT IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2301 - FINANCIAL INSTITUTION
2302 - FINANCIAL INSTITUTION - BRANCH FACILITY
2303 - FINANCIAL INSTITUTION - DRIVE-IN ONLY
2304 - FINANCIAL INSTITUTION - PRIOR RESIDENCE
2399 - FINANCIAL INSTITUTION IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2401 - INSURANCE COMPANY OFFICES, SINGLE OR MULTI STORY
2402 - INSURANCE COMPANY OFFICES, SINGLE OR MULTI STORY - PRIOR RESIDENCE
2499 - INSURANCE COMPANY OFFICE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2501 - REPAIR SERVICE SHOPS EXCLUDING AUTOMOTIVE
2502 - COMMERCIAL LAUNDRY DRY CLEANER NOT COIN LAUNDRY
2503 - LAUNDROMAT COIN LAUNDRY
2599 - REPAIR LAUNDRY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2601 - SERVICE STATION WITH AUTO REPAIR
2602 - SERVICE STATION WITH SMALL CONVENIENCE STORE
2603 - SERVICE STATION WITH TENANT - SUBWAY, PIZZA HUT, ETC.

Property Use
2604 - TRUCK STOP
2699 - SERVICE FACILITY TRUCK STOP IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2701 - AUTO DEALERSHIP SALES FULL SERVICE CENTER
2702 - AUTO DEALERSHIP SALES FULL SERVICE CENTER WITH PARKING GARAGE
2703 - USED AUTOMOBILE SALES, INDEPENDENT
2704 - GARAGE AUTO BODY AUTO PAINT SHOP
2705 - TRUCK SALES SERVICE
2706 - MANUFACTURED HOME SALES
2707 - RV SALES SERVICE
2708 - CARWASH FULL SERVICE
2709 - CARWASH SELF-SERVICE
2710 - QUICK LUBE FACILITY
2711 - TIRE DEALER SALES REPAIR
2712 - FARM AND MACHINERY SALES SERVICE
2713 - AUTO RENTAL LEASING FACILITIES
2799 - AUTO MARINE FACILITY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2801 - PARKING LOT
2802 - PARKING GARAGE
2803 - MANUFACTURED HOME PARK
2804 - RV PARK
2805 - INDIVIDUALLY OWNED MHP
2899 - USE CODE 28 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2901 - WHOLESALE OUTLETS
2902 - PRODUCE HOUSE
2903 - MANUFACTURING OUTLETS
2999 - USE CODE 29 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3001 - FLORIST
3002 - GREENHOUSE
3003 - NURSERY NON-AGRICULTURAL CLASSIFICATION
3099 - USE CODE 30 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3101 - THEATRE DRIVE-IN
3102 - STADIUM NOT ENCLOSED
3199 - THEATRE STADIUM IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3201 - THEATRE ENCLOSED
3202 - AUDITORIUM ENCLOSED
3299 - THEATRE AUDITORIUM IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3301 - NIGHTCLUBS
3302 - BARS
3303 - YACHT CLUBS
3304 - TENNIS CLUBS
3305 - CLUBHOUSES
3306 - SOCIAL CLUBS
3399 - USE CODE 33 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3401 - BOWLING ALLEYS
3402 - SKATING RINKS
3403 - POOL BILLIARD HALLS
3404 - ENCLOSED ARENAS
3405 - ENCLOSED ENTERTAINMENT INDOOR - ARCADE, SKATING RINK, POOL HALL, BOWLING ALLEY, ETC.

Property Use
3499 - USE CODE 34 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3501 - TOURIST ATTRACTIONS
3502 - PERMANENT EXHIBITS
3503 - ENTERTAINMENT FACILITIES MINI GOLF, GO-CARTS, ETC.
3504 - AMUSEMENT PARKS
3505 - FAIRGROUNDS PRIVATELY OWNED
3599 - USE CODE 35 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3601 - CAMPS
3699 - CAMP IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3701 - RACE TRACK - HORSE WITH CASINO
3702 - RACE TRACK - DOG WITH CASINO
3703 - RACE TRACK - AUTO
3704 - JAI-ALAI FRONTON
3705 - CASINO
3799 - USE CODE 37 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3800 - GOLF COURSE DRIVING RANGE
3801 - GOLF COURSE - PUBLIC, PRIVATELY OWNED
3802 - GOLF COURSE - PRIVATE
3803 - GOLF COURSE - MUNICIPAL
3804 - GOLF COURSE - EXECUTIVE
3805 - GOLF COURSE - PAR THREE
3806 - GOLF DRIVING RANGE
3807 - GOLF COURSE - MAINT SHED WHSE
3899 - GOLF COURSE DRIVING RANGE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3901 - HOTEL - LIMITED SERVICE WITH FOOD
3902 - HOTEL - LIMITED SERVICE WITHOUT FOOD
3903 - HOTEL - FULL SERVICE
3904 - HOTEL - SUITE EXTENDED STAY
3905 - CONDOMINIUM - HOTEL MOTEL
3906 - HOTEL - LUXURY RESORT
3907 - HOTEL - CONVENTION CENTER, RESORT
3908 - MOTEL - NO RESTAURANT
3909 - MOTEL - WITH RESTAURANT
3910 - BED AND BREAKFAST
3999 - HOTEL MOTEL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4000 - VACANT INDUSTRIAL
4001 - VACANT INDUSTRIAL
4002 - VACANT INDUSTRIAL WITH EXTRA FEATURES
4003 - VACANT INDUSTRIAL COMMON AREA
4004 - VACANT INDUSTRIAL LAND - CONDOMINIUM
4101 - LIGHT MANUFACTURING
4102 - SMALL EQUIPMENT MANUFACTURING
4103 - SMALL MACHINE SHOPS
4104 - INSTRUMENT MANUFACTURING
4105 - PRINTING PLANTS
4106 - MISCELLANEOUS INDUSTRIAL FACILITY
4199 - MANUFACTURING IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4201 - HEAVY INDUSTRIAL

Property Use
4202 - HEAVY EQUIPMENT MANUFACTURING
4203 - LARGE MACHINE SHOPS
4204 - FOUNDRIES
4205 - STEEL FABRICATING PLANTS
4206 - AUTO OR AIRCRAFT PLANTS
4299 - HEAVY INDUSTRIAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4301 - LUMBER YARDS, SAWMILLS, PLANING MILLS
4399 - LUMBER YARD MILL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4401 - PACKING PLANTS
4402 - FRUIT AND VEGETABLE PACKING PLANTS
4403 - MEAT PACKING PLANTS
4499 - PACKING PLANT IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4501 - CANNERIES
4502 - FRUIT AND VEGETABLE PROCESSING
4503 - BOTTLERS AND BREWERS
4504 - DISTILLERS
4599 - USE CODE 45 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4601 - FOOD PROCESSING
4602 - BAKERIES
4603 - CANDY FACTORIES
4604 - POTATO CHIP FACTORIES
4699 - USE CODE 46 IMPROVEMENTS NOT SUITABLE FOR PROCESSING
4701 - MINERAL PLANTS
4702 - CEMENT ASPHALT PLANTS
4703 - ROCK AND GRAVEL PLANTS
4704 - REFINERIES
4799 - USE CODE 47 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4800 - WAREHOUSING
4801 - WAREHOUSING
4802 - WAREHOUSE - MINI STORAGE OPEN
4803 - WAREHOUSE - MINI STORAGE ENCLOSED
4804 - WAREHOUSE - METAL
4805 - CONDOMINIUM - WAREHOUSE
4806 - WAREHOUSE - PRE FAB
4807 - WAREHOUSE - TRUCK TERMINAL
4808 - WAREHOUSE - DISTRIBUTION
4809 - WAREHOUSE - FLEX
4810 - WAREHOUSE - RETAIL
4811 - WAREHOUSE - COLD STORAGE
4812 - WAREHOUSE - UTILITY BUILDING
4813 - MISC. VALUE ON SEPARATE FOLIO I.E., FENCE, SLAB NOT PAVING
4814 - WAREHOUSE - TELECOMMUNICATION SWITCH STATION
4899 - WAREHOUSE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4900 - OPEN STORAGE
4901 - OPEN STORAGE - NEW AND USED BUILDING SUPPLIES
4902 - JUNK YARDS
4903 - AUTO WRECKING
4904 - FUEL STORAGE

Property Use
4905 - EQUIPMENT AND MATERIALS STORAGE
4999 - USE CODE 49 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5001 - IMPROVED AGRICULTURE
5002 - IMPROVED AGRICULTURE, CURTILAGE WITH RESIDENCE
5003 - IMPROVED AGRICULTURE, CURTILAGE WITH MANUFACTURED HOME
5004 - IMPROVED AGRICULTURE, WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5005 - IMPROVED AGRICULTURE, WITH BARN GARAGE
5099 - IMPROVED AGRICULTURE NOT SUITABLE FOR OCCUPANCY
5101 - CROPLAND SOIL CAPABILITY CLASS I
5102 - CROPLAND SOIL CAPABILITY CLASS I WITH RESIDENCE
5103 - CROPLAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME
5104 - CROPLAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5105 - CROPLAND SOIL CAPABILITY CLASS I WITH BARN GARAGE
5199 - CROPLAND SOIL CAPABILITY CLASS I IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5200 - BI-ANNUAL ROW CROPS
5201 - CROPLAND SOIL CAPABILITY CLASS II
5202 - CROPLAND SOIL CAPABILITY CLASS II WITH RESIDENCE
5203 - CROPLAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME
5204 - CROPLAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5205 - CROPLAND SOIL CAPABILITY CLASS II WITH BARN GARAGE
5299 - CROPLAND SOIL CAPABILITY CLASS II IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5301 - CROPLAND SOIL CAPABILITY CLASS III
5302 - CROPLAND SOIL CAPABILITY CLASS III WITH RESIDENCE
5303 - CROPLAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME
5304 - CROPLAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5305 - CROPLAND SOIL CAPABILITY CLASS III WITH BARN GARAGE
5399 - CROPLAND SOIL CAPABILITY CLASS III IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5401 - TIMBERLAND - SITE INDEX 90 & ABOVE
5501 - TIMBERLAND - SITE INDEX 80-89
5601 - TIMBERLAND - SITE INDEX 70-79
5701 - TIMBERLAND - SITE INDEX 60-69
5801 - TIMBERLAND - SITE INDEX 50-59
5901 - TIMBERLAND NOT CLASSIFIED BY SITE INDEX TO PINES
6001 - GRAZING LAND SOIL CAPABILITY CLASS I
6002 - GRAZING LAND SOIL CAPABILITY CLASS I WITH RESIDENCE
6003 - GRAZING LAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME
6004 - GRAZING LAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME ON PERSONAL PROP.
6005 - GRAZING LAND SOIL CAPABILITY CLASS I WITH BARN GARAGE
6099 - GRAZING LAND SOIL CAPABILITY CLASS I IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6101 - GRAZING LAND SOIL CAPABILITY CLASS II
6102 - GRAZING LAND SOIL CAPABILITY CLASS II WITH RESIDENCE
6103 - GRAZING LAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME
6104 - GRAZING LAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME ON PERSONAL PROP.
6105 - GRAZING LAND SOIL CAPABILITY CLASS II WITH BARN GARAGE
6199 - GRAZING LAND SOIL CAPABILITY CLASS II IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6201 - GRAZING LAND SOIL CAPABILITY CLASS III
6202 - GRAZING LAND SOIL CAPABILITY CLASS III WITH RESIDENCE
6203 - GRAZING LAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME

Property Use
6204 - GRAZING LAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME ON PERSONAL PROP.
6205 - GRAZING LAND SOIL CAPABILITY CLASS III WITH BARN GARAGE
6299 - GRAZING LAND SOIL CAPABILITY CLASS III IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6300 - WASTE LAND
6301 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE
6302 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH RESIDENCE
6303 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH MANUFACTURED HOME
6304 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH MH ON PERSONAL PROP.
6305 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH BARN GARAGE
6306 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES
6307 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH RESIDENCE
6308 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH MANUFACTURED HOME
6309 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH MH ON PERSONAL PROP.
6310 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH BARN GARAGE
6311 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS
6312 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH RESIDENCE
6313 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH MANUFACTURED HOME
6314 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH MH ON PERSONAL PROP.
6315 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH BARN GARAGE
6316 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP
6317 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH RESIDENCE
6318 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH MANUFACTURED HOME
6319 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH MH ON PERSONAL PROP.
6320 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH BARN GARAGE
6399 - GRAZING LAND SOIL CAPABILITY CLASS IV IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6401 - GRAZING LAND SOIL CAPABILITY CLASS V
6402 - GRAZING LAND SOIL CAPABILITY CLASS V WITH RESIDENCE
6403 - GRAZING LAND SOIL CAPABILITY CLASS V WITH MANUFACTURED HOME
6404 - GRAZING LAND SOIL CAPABILITY CLASS V WITH MANUFACTURED HOME ON PERSONAL PROP.
6405 - GRAZING LAND SOIL CAPABILITY CLASS V WITH BARN GARAGE
6499 - GRAZING LAND SOIL CAPABILITY CLASS V IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6501 - GRAZING LAND SOIL CAPABILITY CLASS VI
6502 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH RESIDENCE
6503 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH MANUFACTURED HOME
6504 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH MH ON PERSONAL PROPERTY
6505 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH BARN GARAGE
6599 - GRAZING LAND SOIL CAPABILITY CLASS VI IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6600 - CITRUS
6601 - ORCHARD GROVES
6602 - ORCHARD GROVES WITH RESIDENCE
6603 - ORCHARD GROVES WITH MANUFACTURED HOME
6604 - ORCHARD GROVES WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6605 - ORCHARD GROVES WITH BARN GARAGE
6699 - ORCHARD GROVES IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6700 - POULTRYBEEFISHRABBIT
6701 - POULTRY
6702 - POULTRY WITH RESIDENCE
6703 - POULTRY WITH MANUFACTURED HOME

Property Use
6704 - POULTRY WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6705 - POULTRY WITH BARN GARAGE
6706 - TROPICAL FISH
6707 - TROPICAL FISH WITH RESIDENCE
6708 - TROPICAL FISH WITH MANUFACTURED HOME
6709 - TROPICAL FISH WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6710 - TROPICAL FISH WITH BARN GARAGE
6711 - BEES
6712 - BEES WITH RESIDENCE
6713 - BEES WITH MANUFACTURED HOME
6714 - BEES WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6715 - BEES WITH BARN GARAGE
6721 - MISCELLANEOUS AGRICULTURE
6722 - MISCELLANEOUS AGRICULTURE WITH RESIDENCE
6723 - MISCELLANEOUS AGRICULTURE WITH MANUFACTURED HOME
6724 - MISCELLANEOUS AGRICULTURE WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6725 - MISCELLANEOUS AGRICULTURE WITH BARN GARAGE
6799 - USE CODE 67 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6801 - DAIRIES, FEED LOTS
6802 - DAIRIES, FEED LOTS WITH RESIDENCE
6803 - DAIRIES, FEED LOTS WITH MANUFACTURED HOME
6804 - DAIRIES, FEED LOTS WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6805 - DAIRIES, FEED LOTS WITH BARN GARAGE
6899 - USE CODE 68 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6900 - ORNAMENTALS, MISC AG
6901 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE
6902 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH RESIDENCE
6903 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH MANUFACTURED HOME
6904 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH MH ON PERSONAL PROPERTY
6905 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH BARN GARAGE
6999 - USE CODE 69 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7000 - VACANT INSTITUTIONAL
7001 - VACANT INSTITUTIONAL
7002 - VACANT INSTITUTIONAL WITH EXTRA FEATURES
7101 - CHURCHES
7102 - CHURCH WITH RESIDENCE
7103 - CHURCH WITH PARSONAGE
7104 - CHURCH ADMINISTRATION BUILDING
7105 - CHURCH - RECREATIONAL
7199 - CHURCH IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7201 - SCHOOL - PRIVATE
7202 - SCHOOL - PRIVATE, CHURCH OWNED
7203 - COLLEGE - PRIVATE
7204 - DAY CARE NURSERY
7205 - DAY CARE NURSERY - PRIOR RESIDENCE
7206 - PRE SCHOOL - PRIVATE
7207 - PRE SCHOOL - PRIVATE - PRIOR RESIDENCE
7208 - FRATERNITY OR SORORITY HOME

Property Use
7299 - SCHOOL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7301 - HOSPITAL - PRIVATELY OWNED
7302 - HOSPITAL - RE-HAB
7399 - HOSPITAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7401 - HOMES FOR THE AGED
7402 - INDEPENDENT LIVING FACILITIES
7403 - ASSISTED LIVING FACILITIES
7404 - ASSISTED LIVING FACILITIES - PRIOR RESIDENCE
7405 - ASSISTED LIVING FACILITIES - PRIOR MULTI FAMILY
7406 - CONTINUING CARE RETIREMENT COMMUNITIES CCRCs
7499 - USE CODE 74 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7501 - ORPHANAGES
7502 - ORPHANAGES - PRIOR RESIDENCE
7503 - OTHER NON-PROFIT OR CHARITABLE SERVICES
7504 - RESIDENTIAL HOA
7505 - CONDOMINIUM HOA
7506 - TOWNHOUSE HOA
7507 - COMMERCIAL INDUSTRIAL HOA
7599 - USE CODE 75 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7601 - MORTUARIES FUNERAL HOMES
7602 - CEMETERIES - PRIVATELY OWNED
7603 - CEMETERIES - GOVERNMENT OWNED
7604 - CREMATORIALS
7699 - USE CODE 76 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7701 - CLUBS
7702 - LODGES
7703 - UNION HALLS
7799 - CLUBS LODGES UNION HALLS IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7801 - SANITARIUMS
7802 - CONVALESCENT & REST HOMES
7803 - CONVALESCENT & REST HOMES - PRIOR RESIDENCE
7804 - NURSING HOMES
7805 - NURSING HOMES - PRIOR RESIDENCE
7806 - RE-HAB LIVING FACILITIES
7807 - RE-HAB LIVING FACILITIES - PRIOR RESIDENCE
7899 - USE CODE 78 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7901 - CULTURAL ORGANIZATIONS, FACILITIES
7999 - CULTURAL ORGANIZATIONS, FACILITIES IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8000 - VACANT GOVERNMENTAL
8001 - VACANT GOVERNMENTAL
8002 - VACANT GOVERNMENTAL WITH EXTRA FEATURES
8101 - MILITARY
8200 - GOVT FORESTPARKSRECREATIONAL
8201 - FOREST, PARKS, RECREATIONAL AREAS - FEDERAL
8202 - FOREST, PARKS, RECREATIONAL AREAS - STATE
8203 - FOREST, PARKS, RECREATIONAL AREAS - COUNTY
8204 - FOREST, PARKS, RECREATIONAL AREAS - MUNICIPAL
8301 - PUBLIC SCHOOLS

Property Use
8302 - PUBLIC SCHOOLS - ELEMENTARY
8303 - PUBLIC SCHOOLS - MIDDLE
8304 - PUBLIC SCHOOLS - HIGH SCHOOL
8399 - PUBLIC SCHOOLS IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8401 - COLLEGES
8499 - COLLEGE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8501 - HOSPITALS - MUNICIPAL OWNED
8502 - HOSPITALS - COUNTY OWNED
8503 - HOSPITALS - STATE OWNED
8504 - HOSPITALS - DISTRICT OWNED
8599 - HOSPITALS IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8601 - COUNTY OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8602 - COUNTY OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8603 - COUNTY ADMINISTRATION BLDG.
8604 - COUNTY PUBLIC WORKS UTILITY
8605 - COUNTY CORRECTIONS FACILITY
8606 - COUNTY COURTHOUSE
8607 - COUNTY POLICE FIRE STATION
8699 - COUNTY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8701 - STATE OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8702 - STATE OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8703 - STATE ADMINISTRATION BLDG.
8704 - STATE PUBLIC WORKS UTILITY
8705 - STATE CORRECTIONS FACILITY
8799 - STATE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8801 - FEDERAL OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8802 - FEDERAL OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8803 - FEDERAL ADMINISTRATION BLDG.
8804 - FEDERAL CORRECTIONS FACILITY
8805 - FEDERAL COURTHOUSE
8806 - POST OFFICE - FEDERAL OWNED
8899 - FEDERAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8900 - MUNICIPAL NOT PARKS
8901 - MUNICIPAL OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8902 - MUNICIPAL OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8903 - MUNICIPAL ADMINISTRATION BLDG.
8904 - MUNICIPAL PUBLIC WORKS UTILITY
8905 - MUNICIPAL POLICE FIRE STATION
8906 - POST OFFICE - MUNICIPAL OWNED
8999 - MUNICIPAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
9001 - LEASEHOLD INTEREST GOVT. PROP -VACANT LEASED BY A NON-GOVERNMENTAL LESSEE
9002 - LEASEHOLD INTEREST GOVT. PROP.-IMPROVED LEASED BY A NON-GOVERNMENTAL LESSEE
9100 - UTILITIES, GASELECTELEP
9101 - UTILITY, GAS COMPANIES - VACANT
9102 - UTILITY, GAS COMPANIES - IMPROVED
9103 - UTILITY, ELECTRIC COMPANIES - VACANT
9104 - UTILITY, ELECTRIC COMPANIES - IMPROVED
9105 - UTILITY, TELEPHONE AND TELEGRAPH - VACANT

Property Use	
9106 - UTILITY, TELEPHONE AND TELEGRAPH - IMPROVED	
9107 - LOCALLY ASSESSED RAILROADS	
9108 - WATER AND SEWER SERVICE	
9109 - PIPELINES	
9110 - UTILITY - CANAL	
9111 - RADIO, TELEVISION, CELLULAR PHONE COMMUNICATION TOWERS	
9199 - USE CODE 91 IMPROVEMENTS NOT FUNCTIONAL OR SUITABLE FOR OCCUPANCY	
9201 - MINING LANDS, PETROLEUM LANDS, GAS LANDS	
9301 - SUBSURFACE RIGHTS	No Charge
9400 - RIGHT-OF-WAY	No Charge
9401 - RIGHT OF WAY - STREET, ROAD, ETC. - PUBLIC	No Charge
9402 - RIGHT OF WAY - STREET, ROAD, ETC. - PRIVATE	No Charge
9403 - RIGHT OF WAY - DRAINAGE IRRIGATION, WATER RETENTION	No Charge
9404 - CONSERVATION EASEMENT	No Charge
9500 - RIVERS & LAKES, SUBMERGED	No Charge
9501 - SUBMERGED LANDS	No Charge
9502 - RIVER CANAL	No Charge
9503 - LAKES	No Charge
9504 - PONDS	No Charge
9505 - BAY	No Charge
9600 - SEWAGE DISP, BORROW PITS	No Charge
9601 - ENVIRONMENTALLY SENSITIVE LAND	No Charge
9602 - SEWAGE DISPOSAL	No Charge
9603 - SOLID WASTE	No Charge
9604 - BORROW PIT	No Charge
9605 - DRAINAGE RESERVOIRS	No Charge
9606 - WASTE LANDS	No Charge
9607 - MARSH	No Charge
9608 - SAND DUNES	No Charge
9609 - SWAMPS	No Charge
9610 - COMPOSTING	No Charge
9700 - OUTDOOR REC OR PARK	
9701 - OUTDOOR RECREATION OR PARK LAND SUBJECT TO CLASSIFIED USE ASSESSMENT	No Charge
9801 - CENTRALLY ASSESSED	No Charge
9900 - ACREAGE NON AGRICULTURAL	No Charge
9901 - ACREAGE NOT ZONED AGRICULTURE	No Charge

Appendix D

BROWARD COUNTY PROPERTY APPRAISER'S BUILDING IMPROVEMENT CODES AND DESCRIPTIONS

Building Use	Category
000 - Vacant	No Charge
001 - Single family residence	Residential
001A - Single Family Addition (Not Used)	No Charge
002 - Misc. values on separate folio (pool, slabs, utility, garage, fence, paving)	No Charge
003 - Residential on Farm	Residential
004 - Condominiums	Residential
099 - Combination Uses	Fieldwork
100 - Apartments	Residential
101 - Apartments or Res. (combined with stores, offices)	Residential
102 - Garage Apts., Guest House on Residence, 2 res. or more	Residential
103 - Motels	Commercial
104 - Hotels combined with stores, office, etc.	Commercial
105 - Co-op Apartments	Residential
106 - Trailer Parks	Residential
107 - Trailers on individually owned land	Residential
108 - Group buildings (Farm Labor Quarters, Daires, etc.)	Residential
109 - Misc. values on separate folio (pool, cabanas, rec. bldg., tennis courts, etc.)	No Charge
110 - Hi-Rise 5 story+	Residential
111 - Duplexes	Residential
112 - Condominiums	Residential
199 - Combination Uses	Commercial
200 - Row Stores - 2 or more units	Commercial
201 - Shopping Centers Regional	Commercial
202 - Department Stores	Commercial
203 - Restaurants	Commercial
204 - Bars	Commercial
205 - Sales Display Rooms	Commercial
206 - Single Bldg. (Misc. types not included in other codes)	Commercial
207 - Food Stores (Chain or large private)	Commercial
208 - Lumber yards	Commercial
209 - Store + Office (1-2 stories)	Commercial
211 - Shopping Centers Community	Commercial
212 - Shopping Centers Neighborhood	Commercial
213 - Restaurants Franchise	Commercial
299 - Combination Uses	Commercial
300 - Office Building	Commercial
301 - Banks	Commercial
302 - Medical - Doctor or Dentist Office or small hospital clinic	Commercial
303 - Veterinarian Office or small animal hospital, clinic, kennels	Commercial
304 - Post Office - Non Ex.	Commercial
305 - Funeral Homes	Commercial
310 - Office Building Hi-rise 5-story +	Commercial
399 - Combination Uses	Commercial
400 - Service Stations	Commercial
401 - Car Agency, New or Used	Commercial
402 - Garages - repair, car wash, etc.	Commercial
403 - Parking Garages	Industrial/Warehouse

Building Use	Category
404 - Bus Terminals	Commercial
405 - Parking Lots (all paving, except residential on separate folio)	No Charge
406 - Airports - private	Fieldwork
407 - Marinas (boats, storage, sales, yards, etc.)	Commercial
408 - Tire store - new or recap	Commercial
409 - Gasoline storage	Fieldwork
499 - Combination Uses	Commercial
500 - Warehouse (any type of storage buildings - large or small)	Industrial/Warehouse
501 - Packing House - Veg. or Citrus	Industrial/Warehouse
502 - Factories or Mfg. Plants, Shops (no retail)	Industrial/Warehouse
503 - Misc. val. on sep. folio, ie., fence, slab (not paving)	No Charge
504 - Processing Plant - dairy, citrus and veg.	Industrial/Warehouse
599 - Combination Uses	Industrial/Warehouse
600 - Bowling Lanes, Skating	Commercial
601 - Theatres, including drive-ins	Commercial
602 - Racing - horses, dogs, harness, Ja Alai, etc.	Commercial
603 - Golf courses, miniature	Commercial
604 - Clubs - non-exempt (large, yacht, night clubs)	Commercial
605 - Club - exempt	Institutional
606 - Club & lodges (Civic, Youth, Community-type, Recreation)	Institutional
607 - Fishing Piers	No Charge
608 - Amusement Park	Commercial
609 - City Park	No Charge
699 - Combination Uses	Commercial
700 - Municipal	Institutional
701 - County or State, other than BPI	Institutional
702 - BPI	Institutional
703 - U.S. Government	Institutional
704 - Medical (private hospitals, nursing and convalescent homes)	Nursing Home
705 - Cemeteries - private, crematory, mausoleums	No Charge
706 - Schools - private, day nursery	Institutional
706C - Day Care - Commercial	Commercial
707 - Religious	Institutional
708 - Marinas	Fieldwork
709 - Ft. Lauderdale/Hollywood International Airport	Institutional
710 - Port Everglades	Institutional
711 - Flood Control District	Institutional
712 - Seminole Indian Reservations	Institutional
713 - Turnpike Authority	Institutional
714 - F.I.N.D.	Institutional
715 - R.R. Property (See 802)	No Charge
716 - Cemeteries, city owned	No Charge
717 - Assisted Care Living Facility	Nursing Home
718 - Private Work Release Camp	Fieldwork
720 - RIGHT-OF-WAY	No Charge
799 - Combination Uses	Institutional
800 - Power companies	Commercial
801 - Telephone companies	Commercial

Building Use	Category
802 - Railroad Comptroller	No Charge
803 - Water & Sewer Plants	Industrial/Warehouse
804 - Airports (See 406 or 709)	Fieldwork
805 - Radio Stations	Fieldwork
806 - Gas Companies	Fieldwork
899 - Combination Uses	Fieldwork
900 - Groves	Fieldwork
901 - Sod	Fieldwork
902 - Agriculture Buildings	Commercial
903 - Small buildings not included in other codes	Fieldwork
999 - Combination Uses	Fieldwork
CAX - Common Area Record (Exempt)	No Charge
CCON - Commercial Condominium	Commercial
COMOV - Commercial Override	Commercial
MHPK - Mobile Home Park	Residential
RVPK - RV Park	Commercial