

HERNANDO COUNTY FIRE RESCUE MSBU FIRE RESCUE FIRE ASSESSMENT FY 2023/24 PROPERTY USE CATEGORIES

To fairly apportion the operational cost among the diverse types of land use, similar types of improvements and uses must be classified into property use categories. These property use categories are grouped by combining parcels with similar uses, call loading and potential loss characteristics. The properties within the various categories share a common denominator, in that their benefits derived are similar to the other property types contained within the same categories. Based on analysis of previous HCFR MSBU assessment structure, call loading, pre-fire planning risk analysis and fire inspection complexity, the following types of buildings were grouped together into property use categories, for the purpose of determining assessment rates:

Unimproved Land - All unimproved lands, including: vacant residential lots, vacant commercial lots, vacant industrial lots, unimproved acreage tracts, unimproved agricultural acreage tracts (with and without Green Belt Exemption), unimproved mining acreage tracts, and all other unimproved property. Unimproved Land is assessed a flat operational cost assessment based on the apportionment analysis, applied per parcel, without prejudice to lot or tract size. Lot or tract size is not utilized in determining assessment cost, due to the fact that no differences exist in the HCFR's response to various sized vacant properties. Exceptions are made for very small lots that must be combined as a group, in order to make the vacant lot large enough to be buildable for a building of the zoned intended use.

Residential - Includes all: single, multifamily structures and apartment buildings. Residential property is assessed based on a flat residential fee, based on the standardized fire protection response to residential fires, which provides a shared community of interest in the type and level of service received.

Commercial - Includes all: commercial retail sales, business offices, places of assembly, restaurants, nightclubs, funeral parlors, amusement/recreation buildings, theaters, studios, day care centers, medical clinics, motel/hotels, repair facilities, car wash facilities, mail order stores, banks, fixed buildings and recreational vehicles/travel trailers located within a recreational vehicle park, and all other non-residential buildings not classified below.

Hospital/Nursing Home/24 Hr. Care - Includes all: hospitals, psychiatric hospitals, nursing homes and 24 hour per day resident care facilities for the aged or non-ambulatory.

Industrial/Warehouse /Governmental - Includes improved property containing buildings used primarily for: industrial, manufacturing, storage, warehousing and government

service to the citizens of Hernando County. Public schools are excluded from this category due to their tax and assessment fee exemptions by law. Private schools are not exempted from the HCFR MSBU, however are classified within the Industrial/Warehouse/Governmental category due to their education purpose and partial governmental subsidy.

Agricultural
Buildings -

Includes improved property containing commercial agricultural buildings which are directly utilized in the production of a food product or crop and is routinely staffed with workers, and equipped with fixed machinery. Agricultural buildings are no longer assessable but would include chicken barns, dairy barns, feed plants and juice plants.

Places of
Worship -

Includes all denominations of churches, which meet the requirements for exemption from Ad Valorem based property taxes. While not exempt from the HCFRD special assessment, Places of Worship are classified within their own property use category. This separate classification is justified due to the unique patterns of building usage and low occurrence of emergency calls. Buildings co-located on parcels containing Places of Worship, which are not used for worship, shall be assessed as a mixed use property at the prevailing assessment rate for the other non-worship building use.

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Mixed Use Property

Improved parcels that contain more than one (1) type of property use category shall be assessed incrementally, according to the separate property use assessments. Example: A commercial parcel contains both a retail store and a single family residence (the commercial portion of the building shall be assessed at the current commercial square foot operational assessment, plus one (1) current residential operational assessment, plus one (1) current base fee assessment).