

RESOLUTION 2022-04

WEST MANATEE FIRE & RESCUE DISTRICT

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST MANATEE FIRE & RESCUE DISTRICT ADOPTING NON-AD VALOREM ASSESSMENT RATES FOR FISCAL YEAR 2022-2023; AUTHORIZING REVIEW OF THE NON-AD VALOREM ASSESSMENT ROLL; PROVIDING FOR THE REALLOCATION OF ASSESSMENTS TO FUND NON-TRANSPORT EMERGENCY MEDICAL SERVICES; PROVIDING FOR ADMINISTRATION OF THE NON-AD VALOREM ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT THE NON-AD VALOREM ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, West Manatee Fire & Rescue District (“District”) is an independent special purpose district authorized under provisions of Chapter 189 and 191, Florida Statutes (Fla. Stat.), and Chapters 2000-401 and 2001-334 and 2016-255, Laws of Florida (collectively referred to as “Enabling Act”), to levy non-ad valorem assessments and establish a schedule of non-ad valorem assessments to fund the District’s fire protection and rescue services; and

WHEREAS, the District is authorized to utilize a uniform method of collecting its authorized non-ad valorem assessments and the District’s Board of Fire Commissioners has previously elected to utilize the uniform method provided for in Section 197.3632, Fla. Stat.; and

WHEREAS, the District desires to add non-transport advanced life support emergency medical services (EMS) to the existing fire and rescue services it provides within its jurisdiction; and

WHEREAS, the District seeks to fund the additional non-transport EMS equipment, personnel and services by reallocating a portion of the collected non-ad valorem assessment revenue in accordance with the proposed budget; and

WHEREAS, the District’s Board of Fire Commissioners held a properly advertised public hearing on May 17, 2022, in accordance with applicable law including the provisions contained within the District’s Enabling Act and considered a proposed Fiscal Year 2022-2023 budget, a proposed non-ad valorem rate assessment rate schedule, and the reallocation of the District’s non-ad valorem assessments to fund non-transport EMS services; and

WHEREAS, applicable Florida law requires that the District’s Board of Fire Commissioners adopt by resolution the non-ad valorem fire assessment rates to be charged to each category of taxable real property prior to June 1 of the tax year for which the assessment is to be levied; and,

WHEREAS, Section 191.009 (2), Fla. Stat., provides that non-ad valorem assessment rates set by the District’s Board of Fire Commissioners may exceed the maximum rates established by the previous year’s resolution in an amount not to exceed the average annual growth rate in Florida personal income over the previous five years; and,

WHEREAS, the District has previously determined the average annual growth rate in Florida personal income over the previous five years should be determined by using growth rate data

provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and

WHEREAS, the growth rates published by the BEA are also utilized by the majority of the other independent fire districts within Manatee County; and

WHEREAS, at the May 17, 2022 public hearing, District Staff presented evidence and testimony to the Board of Fire Commissioners that the BEA data indicated that the average annual growth rate in Florida personal income over the previous five (5) years is 6.78%; and

WHEREAS, at that same public hearing, after considering evidence relating to economic conditions and impacts on property owners within the District, the District's Fire Commission discussed lowering the personal income growth percentage to an amount less than the BEA average to an amount equating to 6.78%; and

WHEREAS, at that same public hearing, District Staff applied the 4% personal income growth rate to the previous year's non-ad valorem assessment rates to develop a proposed Fiscal Year 2022-2023 assessment rate schedule, attached as "Exhibit 1" to this Resolution; and

WHEREAS, based upon the presentation of District Staff and the authority provided for in applicable Florida law, the Board of Fire Commissioners hereby adopts the 4% personal income growth rate increase and its application to the previous year's assessment rates to determine the applicable assessment rates for Fiscal Year 2022-2023; and

WHEREAS, while the District generally relies on the codes assigned by the county property appraiser for apportionment of the fire assessment each year, the usage code assigned to a given parcel may not accurately reflect the actual and current use of the parcel due to various factors which may include but are not limited to: changes in property use not yet reflected in the property appraiser's parcel database, development of new codes or refinement of the coding system at the state level not yet present at the local level or vice versa, changes to use codes referenced in Chapter 2016-255, Laws of Florida (and Resolution 2015-03) resulting in prior use codes becoming obsolete or superseded by FDOR or the county property appraiser, parcel splits or combinations, administrative oversight, or clerical errors in assignment of the codes; and any such factors may potentially result in parcels being assessed disproportionately relative to the special benefit conveyed by the District's fire services and facilities; and

WHEREAS, the District's non-ad valorem assessment policy has been and remains that individual parcels shall be assessed annually according to actual use of the property; and

WHEREAS, the District finds that a reallocation of a portion of the non-ad valorem assessments to fund non-transport EMS services within the District's jurisdictional boundaries serves a legitimate public purpose and protects the health, safety and welfare of the general public within its jurisdiction; and

WHEREAS, the District's non-ad valorem assessment rate shall include the provision of non-transport advanced life support emergency medical services (EMS) to the service area within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of West Manatee Fire & Rescue District that the following rates for non-ad valorem fire assessment charges within West Manatee Fire & Rescue District for the 2022 - 2023 tax year be as follows:


SECTION 1: RECITALS. The Board of Fire Commissioners of the West Manatee Fire & Rescue District hereby find that the recitals set forth above are true and correct and are hereby adopted fully by reference.

SECTION 2: ASSESSMENT RATE SCHEDULE: The 2022-2023 Non-Ad Valorem Fire Assessment Rate Schedule attached as Exhibit 1 to this Resolution is hereby approved and adopted fully by reference.


SECTION 3. ADMINISTRATION. The Board of Fire Commissioners hereby authorizes the Fire Chief, or his designee, to review the non-ad valorem fire assessment roll prepared for Fiscal Year 2022-2023 and beyond and note any corrections and or adjustments to such assessment roll against each parcel of real property within the District. Such corrections or adjustments may include those necessary to ensure that the assessment imposed against each parcel reflects the actual usage of the parcel, which adjustments shall be made using best available data prior to adoption of the resolution approving the assessment roll each fiscal year (such as property appraiser information, aerial images, site inspection or data deemed reliable by District staff or consultants.) The authorization granted hereunder includes the authority to transmit the assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser for the purpose of placing the assessment on the annual property tax bill.

SECTION 4. EFFECTIVE DATE. This Resolution shall become effective immediately upon adoption by the Board of Fire Commissioners.

ADOPTED by the West Manatee Fire & Rescue District Board of Commissioners, meeting in regular session this 21st day of July 2022.



Commissioner



Commissioner



Commissioner



Commissioner

Attested by:  _____, Secretary

(Seal)

