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-act 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 on 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)		



Beaufort Gazette Belleville News-Democrat Bellingham Herald Bradenton Herald Centre Daily Times Charlotte Observer Columbus Ledger-Enquirer Fresno Bee The Herald - Rock Hill Herald Sun - Durham Idaho Statesman Island Packet Kansas City Star Lexington Herald-Leader Meroed Sun-Star Mami Herald el Nuevo Herald - Miami Modesto Bee Raleigh News & Observer The Olympian Sacramento Bee Fort Worth Star-Telegram The State - Columbia Sun Herald - Biloxi Sun News - Myrtie Beach The News Tribune Tacoma The Telegraph - Macon San Luis Obispo Tribune Tri-City Herald Wichita Eagle

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
22630	281644	BRD/ WMFR Public Hearing	WMFR Public Hearing	\$700.00	3	20.50 in

Attention: Julie Kichar

WEST MANATEE FIRE & RESCUE

701 63RD ST W

Bradenton, FL 34209-2349

Copy of ad content is on the next page

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Ryan Dixon, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:

No. of Insertions:

2

Beginning Issue of:

06/29/2022

Ending Issue of:

07/06/2022

THE STATE OF FLORIDA COUNTY OF MANATEE

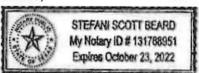
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

NOVINON

Sworn to and subscribed before me this 11th day of July in the year of 2022

Stefani Beard

Notary Public in and for the state of Texas, residing in Dallas County



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WEST MANATEE FIRE & RESCUE DISTRICT

WEST MANATEE FIRE & RESCUE DISTRICT

WEST MANATEE FIRE & RESCUE DISTRICT 2022-2021 NON-AD VALOREM ASSESSMENT PROPOSED RATE SCHEDULE						
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Single Fam Res/20+ Ac (1964) Half Ouples/Pained VHIa (1964)	226	87,144	371.48/unit & 50.1347/ sq. ft. over 1.000 sq. ft.			
Townhouse (1994)	66	17,606	\$211 46/unit & 50 1347/ sq. ft. over 1,000 sq. ft.			
Single Wide Mobile Home (1994)	132	30,60	\$211.48/vist 8.50.1347/sq. ft. over 1,000 sq. ft.			
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Attached Unit/Lane Condo (1554)	190	11,130	\$211.49/um & 50.1347/ sq. ft. over 1,000 sq. ft.			
Double Wide N#s/Condominia (1354)	101	32,225	\$211.48/unit & \$0.1347/ sq. ft. over 1,000 sq. ft.			
Condominia Uninhabitable (1534) Single Wide MH/Co-op (1564)	623	143,257	5211.49/unit & 50.1247/ sq. ft. over 1,000 sq. ft.			
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Supermarkets (1999)	1	7,061	\$575 World & \$0.22767 sq.ft. over 1,000 sq. ft.			
Community Shopping Centers (1995) Office Buildings-One Story (1996)	4)	15,962 65,123	\$575.58Aunit & \$0.227AV sq. ft. over 1,000 sq. ft. \$525.59Aunit & \$0.227AV sq. ft. over 1,000 sq. ft.			
Office Condomina Unit (1599)	67	41,802	9535 99 unit & 90.2276/ sq ft. over 1.000 sq. ft.			
Professional Service & Medical (1555)	40	54,390	\$525 56 Unit & \$0.22% sq.ft. over 1,000 sq.ft.			
OPE or Condominia/A4+#-oal (1565)	24	17,518	\$625.50 unit & \$0.22% sq.ft. over 1,000 sq. h. \$635.50 unit & \$0.22% sq.ft. over 1,000 sq. h.			
Non Commercial Boat Siles (1564)	104	2,681	\$\$25.59/unit & \$0.2226/ sq.ft. over 1,000 sq. ft.			
Restaurants, Cafetertos (1555)	22	30,925	225 5Wurit 8 50 22767 sq.ft. over 1,000 sq.ft.			
Fast Food/Drive in flestmarents (1555)	13	6,161	\$525.59\unit & 50.2276\unit sq.ft. over 1,000 sq.ft.			
Repair Service Shops (1555)	3	3,118	2025 5W unit & \$1,278V sq.ft, over 1,000 sq.ft.			
Service Stations (1555) Garage/Auto Body/Palet Shep (1565)	7	6,497	\$525.59/unit & 50.2276/ sq.ft. over 1,000 sq.ft. \$525.59/unit & 50.2276/ sq.ft. over 1,000 sq.ft.			
Mili Libe Service (1505)	1	728	\$525 Stylure & \$0.2276/ sq.ft. over LCD0 sq.ft.			
Parking Lots, Commercial (1565)	1.0	6,833	5525 World & 95,2776/ rq.ft. over 1,000 sq. ft.			
Mbbile Home Parks (15578	2	22,394	5211 MY residential unit; 5025, Stylnon-residential unit & 50.22 MV sq. ft. over 1.000 sq. ft.			
9N/ Parks (1555)	2	65.546	5525 59 unit & 50.2226/ sq.h. over 1.000 sq. h.			
Florists, Gewinhouses (1968)	1	1,261	3525 Statutet & \$0.2276/sq. ht. over 1,000 sq. ht.			
Night Clubs, Lovingen, Bers (1555) Athletic Centers (1965)	6	5,151 4,798	\$625.50h.invt & \$0.2276/ sq.ft. ever 1,000 sq.ft. \$025.99/unit & \$0.2276/ sq.ft. over 1,000 sq.ft.			
Golf Courses, Driving Ranges (1595)	2	11,525	527.88/per ucre			
Mid-Range Service Hotel (1895)	1	8,017	2625 50Funit & 50.22767 sq.ft. over £0.00 sq.ft.			
Timeshare (1553) Vacant industrial (15 V3	6	27,411	\$525.50(umit & \$0.2276) sq.ft. over 1,000 sq. ft. \$27.88(ver let			
Light Industrial (1555)	1	2,833	\$\$25.59Vunit & \$0.2278V sq.ft. over 1,000 sq. ft.			
Warehousing, Distribution (1965)	4	8,538	3623.59 unit & 30.2276/ sq.ft. over 1,000 sq.ft.			
Warehousing-friedrigs [1553]	5	70,413	2025 59/Loret & 50 2279/ sq.ft, over 1,000 sq.ft. 5025 99/Loret & 50 2279/ sq.ft, over 1,000 sq.ft.			
Ag Land/imp. w/Single Family Res. (1554)	4	5,659	527.69/per scre			
Ag Land/Imp. w/Nen Res. Bidgs. (1900) Ag Land/Imp. w/OBY's Only (1906)	6	9,272	327 Myper жич 327 Myper жич			
Picking (std., Cermental (1950) Asida Hone Palificación (1950) Re Pacis (1950) Re Pacis (1950) Republic (1950) Facis (1950) Facis (1950) Facis (1950) Facis (1950) Facis (1950) Facis (1950) Carl (1950) Facis (1950) Facis (1950) Facis (1950) Facis (1950) Carl (1950)	4	558	\$27.89/unr wire \$27.89/unr wire + \$105.56/			
Variant Institutional (1999) Overch (1993)	19		527.88/per acre + 5025.56/unit & 50.2276/ sq.fr. over 1,000 sq. fr. Exempt ⁴			
Orunth (1365) Church Residences (1564)	25	6,118	Exempt*			
Private Schools/Colleges (15/55)	i i	3,095	5525.59 Love & 50.2276/ sq.ft. over 1,000 sq. ft.			
Homes for the Aged (1999)	3	36,963	\$525 59 unit & \$0.22% sq.ft. over 1,000 sq.ft.			
Orphanages, Other Services (1565) Correctedos No Value Remainine (1565)	1	11,597	\$525.59V.unit 6.50.227V.sq.h. over 1,000sq.h. 0036.99V.unit 6.50.227V.sq.h. over 1,000sq.h.			
Vision territoritorius (1509) COUNTS (1809)	1	2,259	Semont 1555 Syrint 8 (0.3276) so ft over 1,000 so ft format 1555 Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft over 1,000 so ft for Syrint 8 (0.3276) so ft for over 1,000 so ft for Syrint 8 (0.3276) so ft for over 1,000 so			
Gost Owned Vac Forest, Priss, RecAres(1555)	3	15,127	5035 Stylum & 50 37767 sq ft. over E,000 sq. ft. Exempt Exempt			
Gost Owned Vac Public Crey School (1556) Gost Owned Vacort Course (1655)	51	0	Canada			
Govt Owned Vacant State (1555)	28	Q	Exempt			
Gost Owned Vacant Federal (5505) Gost Owned Vacant (Auricipal (1555)	38	0 0 526	Exempt*			
Govt Owned Forest, Parks, Rec Area (1565)	19		Exempt			
County (1955) State (1959)	15	2.418 0	Swerned*			
State (1559) Federal (1555)		- 6	Exempt			
Saste (1559) Federal (1555) Municipal (1555)	76	2,439	Chemical General Gener			
	1	800	and agreed to pulsary sight, over quadre, ft. +1 are at \$27.00			
Least-Neuf Jintervers, Gent Duend (1556) (Withins (1505) Subsurface Rights (1505) Subsurface Rights (1505) Subsurface Rights (1506) Prisons Rights of Volay (1509) Prisons Rights of Volay (1509) (Seven, Lisher, Subvergered Land (1556) Candoor Rights and (1556) Candoor Rights and (1506) Vacant Annua, North 210 Annual (1506) Vacant Annua, North 210 Annual (1506) Vacant Res. York/Uniculate (1504)	1	9,719	2023: Struckt & St. 22767 sq. ft. over 1,000 sq. ft. Exempt			
Public Right-of-Way (1985)	Я	0	(sempt			
Rivers, Lakes, Submerged Lands (1556)	35	M2	SOLS MEVOR IS \$137M sq.ft. over \$,000 sq.ft. Georget Georget Georget Schrift Schrift Stringt ST Mill per schr			
Outdoor Recreational (1555) Vacant Acreacy, Not Ag 10- Acres (1555)	- 3	2,676	527 MU per sore 527 MU per sore			
Vacant Res. Tract/Unicodes 10+ As (1654)	1	34	\$27.86/per sole			
10FALS	20,386	8,569,459				

Exempt* indicates evening or unorthodou usage of a fend use code.

Fenore to pay the assessments will cause a tax cartificate to be issued against the property which his All affordid property centers have the right to appear at the pubble hearings and the right to tile written of within tentry (20) days of pubblishion of this rodou.

