

House Bill No. 1037

An act relating to the West Manatee Fire and Rescue District, Manatee County; amending chapter 2000-401, Laws of Florida; specifying that the rates provided in the schedule of non-ad valorem assessments are caps on the rates that may be levied without legislative approval; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 13 of section 2 of chapter 2000-401, Laws of Florida, is amended to read:

Section 13. Schedule of special assessments.—The provisions regarding assessment procedures as set forth above, represents the method to be followed by the district regarding any subsequent establishment or increase in special assessments for the district. Upon the effective date of this act, but in no way limiting the ability of the district board to increase special assessments as necessary in keeping with this charter, for assessment purposes, all property within the district is divided into three general classifications: vacant parcels, residential parcels, and commercial/industrial parcels. The rates set forth in the schedule of non-ad valorem special assessments provided by this section are caps on the district's non-ad valorem assessment rates that may be levied without approval of the Legislature.

(1) Vacant parcels shall include all parcels which are essentially undeveloped. The annual assessment for these parcels shall be as follows:

(a) A vacant platted lot, \$25 per lot.

(b) Unsubdivided acreage, \$25 per acre or fraction thereof; and,

(c) A vacant commercial and industrial parcel shall be assessed as a platted lot or unsubdivided acreage, as applicable. Whenever a residential unit is located on a parcel defined herein as vacant, the residential plot shall be considered as one lot or one acre, with the balance of the parcel being assessed as vacant land in accordance with the schedule herein. When an a agricultural or commercial building or structure is located on a parcel defined herein as vacant, the building or structure shall be assessed in accordance with the schedule of commercial/industrial assessments.

(2) Residential parcels include all parcels which are developed for residential purposes. All residential parcels shall be assessed by the number and square-footage size of dwelling units per parcel. Surcharges may be assigned by the district for dwelling units located on the third or higher floors. The annual assessment for these parcels shall be as follows:

(a) A single family residential parcel shall be assessed on a square footage basis for each dwelling unit at \$125 for the first 1,000 square feet in the dwelling unit, and all square footage above 1,000 square feet shall be charged at a rate of \$0.075 per additional square foot.

(b) A parcel for residential condominium use shall be assessed on a square-footage basis for each dwelling unit at \$125 for the first 1,000 square feet in the dwelling unit, and all square-footage above 1,000 square feet shall be charged at a rate of \$0.075 per additional square foot.

(c) A mobile home shall be assessed at \$125 per dwelling unit;

(d) A duplex, multi-family residential, cooperative, retirement home and any miscellaneous residential-use parcel shall be assessed on a square-footage basis for each dwelling unit at \$125 for the first 1,000 square feet in the dwelling unit, and all square-footage above 1,000 square feet shall be charged at a rate of \$0.075 per additional square foot.

(e) Any other residential unit, including, but not limited, to the residential portions of mixed-use parcels and travel trailer units or parks shall be assessed \$125 per dwelling unit or available rental space, as applicable.

(3) Commercial/industrial parcels shall include all other developed parcels which are not included in the residential categories as defined in subsection (2). Each commercial/industrial parcel shall be assessed on a square footage basis for each building and structure in accordance with the following schedule:

(a) The base assessment for each building or structure shall be \$300 for the first 1,000 square feet and all square footage above 1,000 square feet, shall be charged at a rate of \$0.125 per additional square foot.

(b) Whenever a parcel is classified for multiple-hazard use, the district may vary the assessment in accordance with actual categories.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor May 25, 2001.

Filed in Office Secretary of State May 25, 2001.