

WEST MANATEE FIRE & RESCUE DISTRICT

RESOLUTION 2014-02

**NON-AD VALOREM FIRE ASSESSMENT
2014 – 2015 RATE SCHEDULE**

WHEREAS, West Manatee Fire & Rescue District is a tax supported special purpose district authorized under provisions of Florida Statutes Chapter 191, Chapters 2000-401 and 2001-334 and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

WHEREAS, the Board of Fire Commissioners held a properly advertised public hearing on May 15, 2014 in accordance with Chapters 2000-401 and 2001-334; and,

WHEREAS, the provisions of Chapters 2000-401 and 2001-334 require that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged to each category of taxable real property; and,

WHEREAS, the rates charged cannot exceed the maximum amounts as set forth within enabling legislation, except as allowed by Chapter 191;

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of West Manatee Fire & Rescue District that the special fire assessment within West Manatee Fire & Rescue District for the 2014 - 2015 tax year be as follows:

<u>Category</u>	<u>Use Code(s)</u>	<u>Rate</u>
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Residential:

Vacant Platted Lot – 0000, 0001, 0002, 0004, 0005, & 0130.....\$23.24/lot

Vacant Platted Lot More Than 10 Acres – 0131.....\$23.24/acre

Vacant Unplatted Parcel Less Than 10 Acres – 0010.....\$23.24/acre

Single Family Residential/Condominia – 0100, 0108, 0164, 0400, 0410, 0464 & 0500..... \$176.23 (\$0.104)

The base assessment for all residential and condominia buildings and structures shall be \$176.23 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.104 per square foot.

Single Family Residential/Condominia on Acreage – 0105 & 0131.....\$176.23 (\$0.104)

The assessment for single family residential/condominia parcels 10 acres or more is \$23.24 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$176.23 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.104 per square foot.

Residential/Condominia with Sprinkler Systems – 0101 & 0401.....\$132.17 (\$0.078)

The base and square footage assessment for all residential and condominia buildings and structures that are protected by an approved non-required fire sprinkler system in accordance with Resolution #2008-02 shall be discounted 25%. The base assessment shall be \$132.17 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.078 per square foot.

Multi-Family Residential – 0110, 0300, 0301, 0510, 0600, 0700, 0710, 0800, 0801, 0803, 0805 & 0864\$176.23/unit
The schedule for all square footage above 1000 square feet per unit is \$0.104 per square foot.

Mobile Homes/Lots – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502 & 0503.....\$176.23/unit
The schedule for all square footage above 1000 square feet per unit is \$0.104 per square foot.

Mobile Home Parks – 2802.....\$176.23/unit
 The base assessment for Mobile Home Parks will be \$176.23 per residential unit. For non-residential buildings or structures, the rate will be \$415.86 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.180 per square foot.

Residential Common Areas – 0033 & 0133
 Common elements of a residential subdivision, as determined by the Property appraiser, that are utilized exclusively for the benefit for the lot owners within the subdivision, regardless of ownership, shall have the non-ad valorem prorated and included in the assessment of all the lots within the residential subdivision pursuant to Section 193.0234, Florida Statutes. The assessment of the common elements of a residential subdivision shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule.

Commercial/Industrial:

Vacant Platted Lot – 1000, 1001, 1004, 4000, & 7000.....\$23.24/lot
 Golf Courses and Driving Ranges – 3800.....\$23.24/acre
 Golf Course Support Facilities – 3810.....\$23.24/acre

The assessment for golf course support facilities parcels 10 acres or more is \$23.24 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$415.86 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.180 per square foot.

Recreational Vehicle Parks/Camps – 2803, 2805 & 3600.....\$415.86 (\$0.180)
 The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$415.86 for the first 1000 square feet for all buildings, structures and net rental spaces. The schedule for all square footages over 1000 square feet shall be \$0.180 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$415.86 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is as follows:

<u>Category</u>	<u>Use Code(s)</u>	<u>Over 1000 S.F. Assessment</u>
Mercantile – 1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1201, 1202, 1203, 1204, 1205, 1230, 1264, 1300, 1400, 1500, 1600, 1604 & 2900.....		\$0.180
Business – 1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600 & 3000.....		\$0.180
Assembly – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7700 & 7900.....		\$0.180
Factory/Industrial – 4100, 4104, 4400, 4500, 4600, 4700 & 9100.....		\$0.180
Storage – 2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805 & 4900.....		\$0.180
Hazardous – 4200, 4300 & 4800.....		\$0.180
Institutional – 7200, 7210, 7300, 7400, 7500 & 7800.....		\$0.180

Commercial/Industrial with a Non-Required Sprinkler Systems -

The base and square footage assessment for commercial and industrial buildings and structures that are protected by a non-required but approved fire sprinkler system in accordance with Resolution #2008-02 shall be discounted 25%. The base assessment shall be \$311.90 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.135 per square foot. This shall only apply to those buildings or structures that are not required by Ordinance #2004-07 to be sprinkled.

Acreage/Agricultural:

Unsubdivided Acreage – 5000, 5100, 5200, 5220, 5300, 5350, 5375, 5400, 5500, 5600, 5700, 5800, 5900, 6000, 6100, 6200, 6300, 6400, 6500, 6600, 6606, 6610, 6700, 6800, 6900, 9200, 9600, 9700, & 9900..... \$23.24/acre

Unsubdivided Acreage with Improvements – 5001, 5101, 5201, 5301, 5351, 5376, 5401, 5501, 5601, 5701, 5801, 5901, 6001, 6101, 6201, 6301, 6401, 6501, 6601, 6701, 6801, 6901, 9901 & 9902..... \$23.24/acre + \$415.86 (\$0.180)

The base assessment for all buildings and structures on unsubdivided acreage shall be \$415.86 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.180 per square foot.

Exempted:

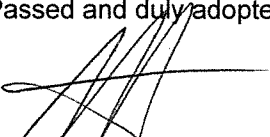
The following parcels are hereby exempted from the non-ad valorem fire assessment:

Category	Use Code(s)/Exemption Code(s)	Assessment
Vacant Unusable Tract -	0009, 1009 & 1033.....	\$0.00
Churches & Parsonages -	7100 & 7101.....	\$0.00
Forest, Parks, Recreation Area –	8082 & 8200.....	\$0.00
Public Schools, Colleges, Hospitals –	8083, 8084, 8085, 8300, 8400 & 8500.....	\$0.00
County, State, Federal, Municipal –	8086, 8087, 8088, 8089, 8600, 8700, 8800, 8900.....	\$0.00
Military-	8081 & 8100.....	\$0.00
Railroads -	9800.....	\$0.00
Subsurface Rights & Rights-of-Way –	9300 & 9400.....	\$0.00
Rivers, Lakes, & Submerged Lands –	9500.....	\$0.00
Personal Total Exemptions –	2100 - Hema/Para/Quadriplegic.....	\$0.00
	2200 - Total/Permanent Disabled Veteran.....	\$0.00
	2500 - Confined to a Wheelchair.....	\$0.00
	2580 - Totally Blind.....	\$0.00


Leasehold Interest, Government Owned (9000 & 9002) with or without buildings and structures are not exempt and shall be assessed according to the proper category of residential, commercial/industrial or acreage/agriculture.

BE IT FURTHER RESOLVED, the Board of Fire Commissioners hereby authorize the Chief and the Deputy Chief to review the fire assessment roll and note any corrections and/or adjustments to the fire assessment roll against each parcel of property within the District. They are also authorized to transmit the assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser for the purpose of placing it on the county tax roll.

Passed and duly adopted with a quorum present and voting this 15th day of May, 2014.



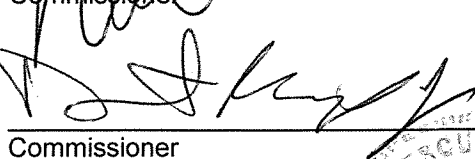
Commissioner



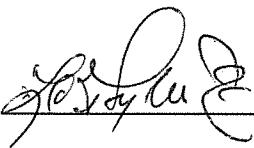
Commissioner



Commissioner



Commissioner

Attested by:  _____, Secretary

