

**RESOLUTION 2021-02
WEST MANATEE FIRE & RESCUE DISTRICT**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST MANATEE FIRE & RESCUE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR FISCAL YEAR 2021-2022; AUTHORIZING REVIEW OF THE FIRE ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, West Manatee Fire & Rescue District ("District") is a 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 ("Special Act"), to levy special assessments and establish a schedule of maximum special assessments above which non-ad valorem fire assessments for the District may not exceed; and,

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

WHEREAS, the Board of Fire Commissioners for the District, on behalf of the District, held a properly advertised public hearing on May 18, 2021, in accordance with applicable law including the provisions contained within the District's Special Act; 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 determined the average annual growth rate in Florida personal income over the previous five years based 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 use of the BEA as the standard for determining the average annual personal income growth rate in Florida is also utilized by the majority of the other independent fire districts within Manatee County; and

WHEREAS, at the May 18, 2021 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 5.64%; 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 elected to lower the personal income growth percentage to an amount less than the BEA average to an amount equating to 4%; and

WHEREAS, at that same public hearing, District Staff applied the above personal income growth rate to the previous year's special assessment rates to develop the proposed Fiscal Year 2021-2022 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 BEA standard for personal income growth rate increase and its application to the previous year's assessment rates to determine the applicable assessment rates for Fiscal Year 2021-22; 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 fire assessment policy has been and remains that individual parcels shall be assessed annually according to actual use of the property.

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 2021 - 2022 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 2021-2022 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 2021-2022 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 18th day of May, 2021.

Commissioner

Commissioner

Commissioner

Commissioner

Attested by: _____, Secretary

(Seal)

EXHIBIT 1
West Manatee Fire & Rescue District
2021-2022 Non-Ad Valorem Fire Assessment Rate Schedule

<u>Category</u>	<u>Use Code(s)</u>	<u>Rate</u>
<u>LOTS / ACERAGE:</u>		
Vacant Platted Lot (per lot) – 0000, 0001, 0002, 0003, 0008, 0040, 0041, 0050, 0055.....		\$26.81
Vacant Platted Lot More Than 10 Acres – 0131, 9909 (per acre).....		\$26.81
Vacant Unplatted Parcel Less Than 10 Acres – 0010 (per acre).....		\$26.81
Vacant Commercial and Industrial Parcels- 1000,1001, 1004, 1033, 1040, 1041, 4000, 4001 (per lot)		\$26.81
Unsubdivided Acreage- 5000, 5010, 5020, 5030, 5040, 5100, 5200, 5220, 5250, 5300, 5350, 5375, 5400, 5500, 5600, 5700, 5800, 5900, 6000, 6100, 6200, 6300, 6400, 6500, 6600, 6606, 6610, 6700, 6800, 6900, 9200, 9700, 9900, 9901, 9902, & 9908 (per acre)		\$26.81

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, 7000, 9600 (per acre) \$26.81 +
The base assessment for all buildings and structures on un-subdivided acreage shall be \$505.38 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2188 per square foot.

RESIDENTIAL:

Single Family Residential – 0100, 0101, 0108, 0132, 0164, 0400, 0408, 0409, 0410, 0464 \$203.35 (\$0.1199)

The base assessment for all residential buildings and structures shall be \$203.35 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1199 per square foot.

Single Family Residential/ Condominia on Acreage – 0105, 0210\$203.35 (\$0.1199) + 26.81 per acre.

The assessment for single family residential/condominia parcels 10 acres or more is \$26.81 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$203.35 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.1199 per square foot.

Residential/Condominia Fire Sprinkler Discount

The base and square footage assessment for all residential and condominium 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 \$152.51 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.0899 per square foot.

Multi-Family Residential – 0110, 0300, 0301, 0600, 0700, 0710, 0800, 0801,
0803, 0805 & 0864\$203.35/unit
The schedule for all square footage above 1000 square feet per unit is \$0.1199 per square foot.

Mobile Homes/Lots – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502 0503, 0720, 0725, &
0730.....\$203.35/unit
The schedule for all square footage above 1000 square feet per unit is \$0.1199 per square foot.

Mobile Home Parks – 2802.....\$203.35/unit
 The base assessment for Mobile Home Parks will be \$203.35 per residential unit. For non-residential buildings or structures, the rate will be \$505.38 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.2188 per square foot.

Residential Common Areas – 0900 & 0901

The assessment of common elements shall be determined by the Property Appraiser and prorated in accordance with Florida Statutes 193.0235. To the extent applicable, common elements shall be assessed based upon size and type of the lot, building or structure pursuant to this assessment schedule.

0900, 0910, 0938, 0940, 0941 Vacant Residential Common Areas (per acre)\$26.81 acre
 0901- All Other Building or Structures
 Base rate for the first 1,000 square feet \$505.38 base
 Plus a per square foot amount for each square foot over 1000.\$0.2188 per

COMMERCIAL INDUSTRIAL:

Golf Courses and Driving Ranges – 3800.....\$26.81/acre
 Golf Course Support Facilities – 3810.....\$26.81/acre
\$505.38 base \$0.2188 sq. ft.

The assessment for golf course support facilities parcels 10 acres or more is \$26.81 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$505.38 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.2188 per square foot.

Recreational Vehicle Parks/Camps –2805, 2832, & 3600.....\$505.38 (\$0.2188)
 The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$505.38 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 \$0.2188 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$505.38 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is as follows:

Category	Use Code(s)	Over 1000 S.F. Assessment
Mercantile – 1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604 & 2900.....		\$0.2188
Business – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600 & 3000.....		\$0.2188
Assembly – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 3910 7600, 7601, 7602, 7700 & 7900.....		\$0.2188
Factory/Industrial – 4100, 4104, 4400, 4500, 4600, 4700, 4810, & 9100.....		\$0.2188
Storage – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805 & 4900.....		\$0.2188
Hazardous – 4200, 4300 & 4800.....		\$0.2188
Institutional – 7200, 7210, 7300, 7400, 7500 & 7800.....		\$0.2188

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 \$379.04 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1641 per square foot. This shall only apply to those buildings or structures that are not required by Ordinance #2004-07 to be sprinkled.

Exempted:

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

<u>Category</u>	<u>Use Code(s)/Exemption Code(s)</u>	<u>Assessment</u>
Vacant Unusable Tract -	0009, 1009 &	\$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 & 9401.....	\$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.