

RESOLUTION 2022-03

WEST MANATEE FIRE & RESCUE DISTRICT

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST MANATEE FIRE & RESCUE DISTRICT REALLOCATING A PORTION OF THE NON-AD VALOREM ASSESSMENTS TO FUND NON-TRANSPORT ADVANCED LIFE SUPPORT EMERGENCY MEDICAL SERVICES; APPROVING THE REALLOCATION OF NON-AD VALOREM ASSESSMENTS AND LEVY ON ALL PROPERTIES WITHIN THE DISTRICT; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE WEST MANATEE FIRE & RESCUE DISTRICT (“DISTRICT”) AS FOLLOWS:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 189, 191 and 197, Florida Statutes, and in accordance with Chapters 2000-401 and 2001-334 and 2016-255, Laws of Florida, collectively referred to as the District’s “Enabling Act.”

SECTION 2. FINDINGS. The District hereby finds and determines as follows:

a) The West Manatee Fire & Rescue District is an independent special fire control district organized and existing under and pursuant to Chapter 189 and 191, Florida Statutes, as amended, and the District’s Enabling Act.

b) The District is authorized to utilize a uniform method of collecting its authorized non-ad valorem assessments, and the District Board of Fire Commissioners has previously elected to utilize the uniform method provided for in Section 197.3632, Florida Statutes.

c) The District’s non-ad valorem assessment rates and the Board of Fire Commissioners’ authorizations to amend such assessment rates in accordance with Section 191.009, Florida Statutes, was confirmed by the Florida Legislature in Chapter 2016-25, Laws of Florida. Since that time, the District has imposed non-ad valorem assessments in accordance with the District’s Enabling Act and general law.

d) The District desires to add non-transport advanced life support emergency medical services (EMS) to existing fire and rescue services the District provides within its jurisdiction. Pursuant to Section 191.009(2), Florida Statutes, emergency medical services constitutes a benefit to real property and may be funded by non-ad valorem assessments.

e) It is desirable for the welfare of the District and the affected property owners that the non-ad valorem assessments be reallocated in accordance with the rate assessment schedule and proposed budget, a copy which is attached as Exhibit “A” to this Resolution, to fund non-transport emergency medical services.

f) The reallocation of collected non-ad valorem assessments to support and fund non-transport emergency medical services within the District serves a proper, essential, and valid public purpose.

g) By Resolution 2022-01, the District determined that it would reallocate non-ad valorem assessments on the benefited properties within the District in accordance with the rate assessment schedule attached as Exhibit "A". Resolution 2022-01 was adopted on May 17, 2022, in compliance with the requirements of applicable law and all conditions precedent have been met.

h) A preliminary assessment roll has been prepared and filed with the Board of Fire Commissioners as required by applicable Florida law.

i) As Resolution 2022-01 established a time and place for a public hearing at which owners of the property to be assessed by the District and other persons interested therein could appear before the Board to be heard as to (i) the propriety and advisability of the reallocation of non-ad valorem assessments to provide for non-transport advanced life support EMS, (ii) the cost thereof, (iii) the manner of payment therefor, and (iv) the amount thereof to be assessed against each specially benefited property.

j) The Board of Fire Commissioners conducted a public hearing at the time and place specified in Resolution 2022-01 and heard and considered all comments and complaints as to the matters described in paragraph (i) above, and based thereon, has made such modification in the preliminary assessment roll as it deems desirable in the making of the final assessment roll.

k) Having considered the reallocation of the non-ad valorem assessments, and all complaints and evidence presented at such public hearing, the Board finds and determines:

- (i) That the costs of providing non-transport advanced life support EMS through a reallocation of the District's non-ad valorem assessment rates is reasonable and proper;
- (ii) It is reasonable, proper, just, and right to reallocate a portion of the non-ad valorem assessment rate to fund non-transport EMS services against the properties receiving such services within the District as outlined under the rate assessment schedule attached as Exhibit "A".
- (iii) It is hereby declared that the addition of non-transport advanced life support EMS will constitute a special benefit to all parcels of real property listed on the final assessment roll set forth in the rate assessment schedule and that the benefit, in the case of each such parcel, will be equal to or in excess of the special assessments thereon; and
- (iv) It is desirable that the reallocated non-ad valorem assessments be paid and collected as herein provided.


SECTION 3. AUTHORIZATION OF THE REALLOCATION OF NON-AD VALOREM ASSESSMENTS. The Assessment Rate Schedule and reallocation of assessments as described in Resolution 2022-01 are hereby authorized and approved and the proper officers, employees, and agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be assessed herein.

SECTION 4. APPROVAL OF REALLOCATED NON-AD VALOREM ASSESSMENTS. The reallocated non-ad valorem assessments to include funding for non-transport advanced life support EMS services described in the District's Assessment Rate Schedule are hereby approved and confirmed.


SECTION 5. SEVERABILITY. If any Section or part of a Section of this resolution be declared invalid or unconstitutional, the validity, force and effect of any other Section or part of a Section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other Section or part of a Section of this resolution is wholly or necessarily dependent upon the Section or part of a Section so held to be invalid or unconstitutional.

SECTION 6. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

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



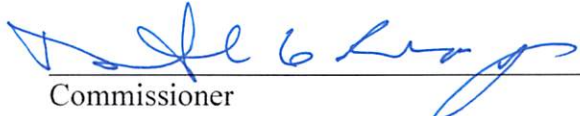
~~Commissioner~~ Secretary



Commissioner



Commissioner



Commissioner

Attested by:  _____, ~~Secretary~~ (Seal)
Commissioner



EXHIBIT A
West Manatee Fire & Rescue District
2022-2023 Non-Ad Valorem Fire Assessment Rate Schedule

| Category | Use Code(s) | Rate |
|----------|-------------|------|
|----------|-------------|------|

LOTS / ACERAGE: Estimated 677 Parcels and \$74,665 in assessments

| | |
|--|---------|
| Vacant Platted Lot (per lot) – 0000, 0001, 0002, 0003, 0008, 0040, 0041, 0050, 0055..... | \$27.88 |
| Vacant Platted Lot More Than 10 Acres – 0131, 9909 (per acre)..... | \$27.88 |
| Vacant Unplatted Parcel Less Than 10 Acres – 0010 (per acre)..... | \$27.88 |
| Vacant Commercial and Industrial Parcels- 1000,1001, 1004, 1033, 1040, 1041, 4000, 4001 (per lot) | \$27.88 |
| 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) | \$27.88 |
| 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) | \$27.88 |

+
The base assessment for all buildings and structures on un-subdivided acreage shall be \$525.59 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2276 per square foot.

RESIDENTIAL: Estimated 18,762 Parcels and \$7,484,996 in assessments

Single Family Residential – 0100, 0101, 0108, 0132, 0164, 0400, 0408, 0409, 0410, 0464
\$211.48 (\$0.1247)

The base assessment for all residential buildings and structures shall be \$211.48 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1247 per square foot.

Single Family Residential/ Condominia on Acreage – 0105, 0210\$211.48 (\$0.1247) + 27.88 per acre.

The assessment for single family residential/condominia parcels 10 acres or more is \$27.88 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$211.48 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.1247 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 \$158.61 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.0935 per square foot.

Multi-Family Residential – 0110, 0300, 0301, 0600, 0700, 0710, 0800, 0801,

0803, 0805 & 0864

.....\$211.48/unit

The schedule for all square footage above 1000 square feet per unit is \$0.1247 per square foot.

Mobile Homes/Lots – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502 0503, 0720, 0725, & 0730.....\$211.48/unit

The schedule for all square footage above 1000 square feet per unit is \$0.1247 per square foot.

Mobile Home Parks –

2802.....\$211.48/unit

The base assessment for Mobile Home Parks will be \$211.48 per residential unit. For non-residential buildings or structures, the rate will be \$525.59 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.2276 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)\$27.88 acre

0901- All Other Building or Structures

Base rate for the first 1,000 square feet

.....\$525.59 base

Plus a per square foot amount for each square foot over 1000.

.....\$0.2276 per

COMMERCIAL INDUSTRIAL: Estimated 670 Parcels and \$974,779 in assessments

Golf Courses and Driving Ranges –

3800.....\$27.88/acre

| | | | | |
|-----------|--------|---------|------------------|------|
| Golf | Course | Support | Facilities | – |
| 3810..... | | | \$27.88/acre | |
| | | | \$525.59 | base |
| | | | \$0.2276 sq. ft. | |

The assessment for golf course support facilities parcels 10 acres or more is \$27.88 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$525.59 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.2276 per square foot.

Recreational Vehicle Parks/Camps –2805, 2832, & 3600.....\$525.59 (\$0.2276)

The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$525.59 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 \$0.2276 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$525.59 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..... | | \$0.2276 |
| Business – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600 & 3000..... | | \$0.2276 |
| Assembly – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 3910 7600, 7601, 7602, 7700 & 7900..... | | \$0.2276 |
| Factory/Industrial – 4100, 4104, 4400, 4500, 4600, 4700, 4810, & 9100..... | | \$0.2276 |
| Storage – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805 & 4900..... | | \$0.2276 |
| Hazardous – 4200, 4300 & 4800..... | | \$0.2276 |
| Institutional – 7200, 7210, 7300, 7400, 7500 & 7800..... | | \$0.2276 |

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 \$394.20 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1707 per square foot. This shall only apply to those buildings or structures that are not required by Ordinance #2004-07 to be sprinkled.

Exempted: Estimated 279 Parcels and \$9,222 in assessments

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 & | \$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.