

**RESOLUTION 2026-08
WEST MANATEE FIRE & RESCUE DISTRICT**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST MANATEE FIRE & RESCUE DISTRICT; ADOPTING AND CERTIFYING A FINAL ASSESSMENT ROLL; APPLYING THE DISTRICT'S ASSESSMENT METHODOLOGY TO PROPERTIES WITHIN THE DISTRICT; AUTHORIZING REVIEW OF THE FIRE AND RESCUE ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT THE FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; PROVIDING FOR AN APPEAL; 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 for fire and rescue and emergency medical services 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's jurisdictional boundaries include the City of Anna Maria, the City of Bradenton Beach, the City of Holmes Beach, and portions of the western sections of unincorporated Manatee County, encompassing approximately 18 square miles bordered by the Gulf of Mexico on the west, Tampa Bay on the north, the Town of Longboat Key on the south, and the City of Bradenton on the east; and

WHEREAS, since 2016 and pursuant to Chapter 2016-255, Laws of Florida, the District has assessed properties within the District pursuant to District Resolution 2015-03 which sets forth special assessment rates based upon a property's zoning classification as: Residential, Commercial/Industrial, or Acreage/Agricultural; and,

WHEREAS, since there has been a continual rise in the vacation rental industry with homeowners renting single family residences out to other individuals for remuneration; and

WHEREAS, the island cities within the District's jurisdictional boundaries have become a popular destination for vacation rentals of single family residential properties; and

WHEREAS, many of the single family zoned residential properties rent the residential structures on such a frequency that the rentals qualify as "transient public lodging establishments" under Florida law; and

WHEREAS, "transient public lodging establishments" are subject to state and local regulations to ensure that such operations are meeting minimum public life safety standards and are remitting appropriate taxes, licenses and fees; and

WHEREAS, the Florida Department of Business and Professional Regulation (DBPR) requires that transient public lodging establishments register with the agency; and

WHEREAS, Florida law requires that fire departments enforce the uniform fire safety standards applicable to all new, existing and proposed structures including transient public lodging establishments; and,

WHEREAS, there are increased life safety standards applicable to transient public lodging establishments set forth in Florida law (including but not limited to, Florida Statutes and Florida's Administrative Code), that are not otherwise applicable to single family zoned residential structures that are not used for short term vacation rentals; and,

WHEREAS, transient public lodging establishments require more District resources for inspection, enforcement and responses than traditional residentially zoned properties that are not used as a short term rental; and

WHEREAS, the increased life safety inspection, enforcement and response requirements for the District with respect to transient public lodging establishments are comparable to inspection, enforcement and response requirements for commercially zoned properties and other residential property usages where actual use of the property is for revenue generating purposes (ie, daycares and assisted living facilities); and

WHEREAS, because transient public lodging establishments require more District resources, since 2023, the District applies the Commercial/Industrial assessment rate to all residentially classified properties that are operate as a commercial, transient public lodging establishment; and

WHEREAS, the Board of Fire Commissioners reaffirms its findings that transient public lodging establishments are provided a direct, special benefit from the District's services similar to Commercial/Industrial zoned properties and other residential property usages where the actual use of the property is for revenue generation (i.e., daycares and assisted living facilities) and the application of the Commercial/Industrial assessment rate to such transient public lodging establishment properties fairly apportions the District's assessments amongst all benefiting properties; and

WHEREAS, without such application, the additional costs associated with serving transient public lodging establishments would be borne and subsidized by all other properties in the District, resulting in a violation of the proportionate share and fair apportionment requirements applicable to special assessments under Florida law; and

WHEREAS, the Board of Fire Commissioners reaffirms its findings that transient public lodging establishments are provided a direct, special benefit from the District's services similar to Commercial/Industrial zoned properties and other residential property usages where the actual use of the property is for revenue generation (i.e., daycares and assisted living facilities) and the application of the Commercial/Industrial assessment rate to such transient public lodging establishment properties (i) avoids passing the additional costs associated with serving transient public lodging establishments to all other properties in the District, and (ii) fairly apportions the District's assessments amongst all benefiting properties; and

WHEREAS, the application of the District's commercial assessment rate to residentially zoned properties (due to the use of such property as a transient public lodging establishments and other revenue generating actual residential property usages as mentioned above) shall not alter, amend or modify the general land use and zoning categories of the applicable local general purpose governments (county or cities) having jurisdiction over such properties, nor shall the application of the District's commercial rate schedule to

such properties be deemed to authorize or prohibit any land use activities or uses regulated by the general purpose governments; and

WHEREAS, the application of the District's commercial assessment rate to residentially zoned properties used as a transient public lodging establishments and other revenue generating usages is being applied for District purposes only to properly apportion the fire, rescue and emergency medical services assessments amongst the District's benefiting property owners and insure that all specially benefited properties are paying properly apportioned assessments for the services received; and

WHEREAS, the District is authorized to utilize a uniform method of collecting its authorized non-ad valorem 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, applicable Florida law requires that the District's Board of Fire Commissioners adopt and certify by resolution the final non-ad valorem 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 should be determined using the growth rate data provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and

WHEREAS, the BEA 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 19, 2026, 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 8%; 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 7.9%; 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 2026-2027 final 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 final assessment rates for Fiscal Year 2026-2027; and

WHEREAS, while the District generally relies on the land use 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; properties being used as a “transient public lodging establishment”; 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 assessment policy has been and remains that individual parcels shall be evaluated and assessed annually according to the property’s land use categories and the actual use of the property; and

WHEREAS, the District’s Board of Fire Commissioners finds that it is fair and reasonable that when residentially zoned properties are used as “transient public lodging establishments” as defined by Florida law, the District should apply and levy the same non-ad valorem assessment rate methodology to such properties as commercially zoned “transient public lodging establishments” based upon the actual use of the property within its jurisdiction; and

WHEREAS, based upon the proposed Fiscal Year 2026-2027 assessment rate schedule, the District projects a preliminary proposed budget for Fiscal Year 2026-2027 that reflects projected District revenue anticipated from assessments and all fire, rescue, and emergency service expenses.

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 2026 - 2027 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, and that the contents of this Resolution and its Exhibits are in accordance with the statutory requirements of Sections 191.011 and 197.3632, Fla. Stat. and applicable Florida Law.

SECTION 2: FINAL ASSESSMENT RATE SCHEDULE ADOPTION: The 2026-2027 Final Non-Ad Valorem Assessment Rate Schedule attached as “Exhibit 1” to this Resolution is hereby approved and adopted fully by reference. A public hearing shall be held on September 8, 2026, on the District’s adoption and certification of a final assessment roll. Such hearing shall provide District property owners subject to the District’s non-ad valorem assessments an opportunity to appear before the Board to be heard on matters relating to the District’s assessments including the amount to be assessed against each property in compliance with Chapters 191 and 197, Florida Statutes.

SECTION 3. FINAL ASSESSMENT RATE SCHEDULE CERTIFICATION: The Board of Fire Commissioners did receive and consider the following fire assessment appeal(s) and has notified all parties in writing of the reason for granting or denying each.

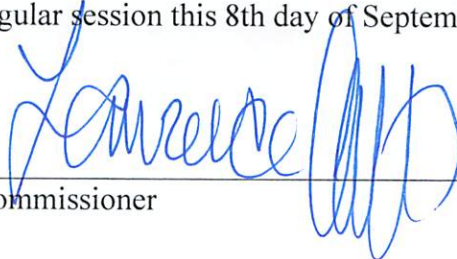
<u>PARCEL NO.</u>	<u>OWNER</u>	<u>FIRE ASSESSMENT CURRENT</u>	<u>ADJUSTED</u>
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property within the District. Such corrections or adjustments may include those necessary to ensure that the assessment imposed against each parcel reflects the actual usage 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, tax collector information, Department of Business and Professional Regulations ("DBPR") information, municipal information, aerial images, site inspection or other 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 5. APPEAL. The adoption of the final assessment resolution, shall be the final adjudication of the issues presented (including, but not limited to, the methodology, the rate of the assessment, the property's use classification, the maximum annual assessment of each parcel, the adoption of the assessment roll and the levy and lien of the assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Fire Commission's adoption of the final assessment resolution. The assessments for each fiscal year shall be established upon adoption of the annual assessment resolution. If the assessments are to be collected pursuant to the Uniform Assessment Collection Act, the assessment roll, as approved by the annual assessment resolution, shall be certified to the tax collector. Failure to timely appeal as provided for in this Resolution shall waive a property owner's right to further review.

SECTION 6. 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 8th day of September 2026.


Commissioner


Commissioner


Commissioner


Commissioner

Attested by: , Secretary



EXHIBIT 1
West Manatee Fire & Rescue District
2026-2027 Non-Ad Valorem Fire Assessment Rate Schedule

Category	Use Code(s)	Rate
<u>LOTS / ACERAGE:</u>		
Vacant Platted Lot (per lot) – 0000, 0001, 0002, 0003, 0008, 0040, 0041, 0050, 0055.....		\$36.14
Vacant Platted Lot More Than 10 Acres – 9909 (per acre).....		\$36.14
Vacant Unplatted Parcel Less Than 10 Acres – 0010 (per acre).....		\$36.14
Vacant Commercial and Industrial Parcels- 1000,1001, 1004, 1033, 1040, 1041, 4000, 4001 (per lot)		\$36.14
Unsubdivided Acreage- 5000, 5010, 5020, 5030, 5040, 5100, 5350, 5600, 6000, 6100, 6600, 6606, 6610, 6700, 6900, 9200, 9700, 9900, 9901, 9902, & 9908 (per acre)		\$36.14
Unsubdivided Acreage with Improvements- 6501, 7000, 9600 (per acre)		\$36.14 +
The base assessment for all buildings and structures on un-subdivided acreage shall be \$680.95 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2949 per square foot.		
<u>RESIDENTIAL:</u>		
*Based on their actual use as Transient Public Lodging Establishments... \$680.95/unit		
<u>Single Family Residential</u> – 0100, 0101, 0108, 0164, 0400, 0408, 0409, 0410, 0464		\$274.00 (\$0.1615)
The base assessment for all residential buildings and structures shall be \$274.00 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1615 per square foot.		
<u>Single Family Residential/ Condominia on Acreage</u> – 0105, 0210		\$274.00 (\$0.1615) + 36.14 per acre.
The assessment for single family residential/condominia parcels 10 acres or more is \$36.14 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$274.00 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.1615 per square foot.		
<u>Residential/Condominia Fire Sprinkler Discount</u>		
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 \$205.50 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1211 per square foot.		
<u>Multi-Family Residential</u> – 0110, 0300, 0301, 0302, 0600, 0700, 0710, 0800, 0801, 0803, 0805 & 0864		\$274.00/unit
The schedule for all square footage above 1000 square feet per unit is \$0.1615 per square foot.		
<u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502 0503, 0720, 0725, & 0730.....		\$274.00/unit
The schedule for all square footage above 1000 square feet per unit is \$0.1615 per square foot.		
<u>Mobile Home Parks</u> – 2802.....		\$274.00/unit
The base assessment for Mobile Home Parks will be \$274.00 per residential unit. For non-residential buildings or structures, the rate will be \$680.95 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.2949 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)	\$36.14 acre
0901- All Other Building or Structures	
Base rate for the first 1,000 square feet	\$680.95 base
Plus a per square foot amount for each square foot over 1000.	\$0.2949/sq. ft.

COMMERCIAL INDUSTRIAL:

*Based on their actual use as Transient Public Lodging Establishments.....\$680.95/unit

Golf Courses and Driving Ranges – 3800.....\$36.14/acre

Golf Course Support Facilities – 3810.....\$36.14/acre
.....\$680.95 base \$0.2949 sq. ft.

The assessment for golf course support facilities parcels 10 acres or more is \$36.14 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$680.95 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.2949 per square foot.

Recreational Vehicle Parks/Camps –2805, 2832, & 3600.....\$680.95 (\$0.2949)

The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$680.95 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 \$0.2949 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$680.95 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, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604 & 2900.....		\$0.2949
Business – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600 & 3000.....		\$0.2949
Assembly – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 3910 7600, 7601, 7602, 7700 & 7900.....		\$0.2949
Factory/Industrial – 4100, 4104, 4400, 4500, 4600, 4700, 4810, & 9100.....		\$0.2949
Storage – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805 & 4900.....		\$0.2949
Hazardous – 4200, 4300 & 4800.....		\$0.2949
Institutional – 7200, 7210, 7300, 7400, 7500 & 7800.....		\$0.2949

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 \$510.72 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2211 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:

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, & 9501.....	\$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.