

**WEST MANATEE FIRE & RESCUE DISTRICT**

RESOLUTION 2019-02

*NON-AD VALOREM FIRE ASSESSMENT  
2019 – 2020 RATE SCHEDULE*

**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 required 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., did properly designate that the District will utilize a 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 21st 2019, in accordance with applicable law including the provisions contained within Section 13 of Chapter 2016-255, Laws of Florida; 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**, pursuant to 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 (R-2018-02) in an amount not to exceed the average annual growth rate in Florida personal income over the previous five years; and,

**WHEREAS**, pursuant to the District’s Special Act and applicable law, the District has applied the BEA’s average annual growth rate in Florida personal income over the previous five years to the non-ad valorem assessment rates charged by the District in resolution 2019-02 to determine the non-ad valorem assessment rates for the 2019-2020 tax year; and,

**WHEREAS**, in accordance with the adopted methodology of using the BEA data to determine increases in non-ad valorem fire assessments charges, it is hereby determined that for the 2019/2020 tax year, the average annual growth rate in Florida personal income over the previous five (5) years is 5.80%.

**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 2019 - 2020 tax year be as follows:

<u>Category</u>	<u>Use Code(s)</u>	<u>Rate</u>
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**LOTS / ACERAGE:**

Vacant Platted Lot (per lot) – 0000, 0001, 0002, 0003, 0008, 0040, 0050, 0055, 0130.....		\$25.13
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Vacant Platted Lot More Than 10 Acres – 0131, 9909 (per acre).....		\$25.13
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Vacant Unplatted Parcel Less Than 10 Acres – 0010 (per acre).....		\$25.13
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Vacant Commercial and Industrial Parcels- 1000,1001, 1004, 1033, 1040, 4000 (per lot) .....		\$25.13
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Unsubdivided Acreage- 5000, 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, 9902, & 9908 (per acre) .....		\$25.13
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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) .....		\$25.13 +
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The base assessment for all buildings and structures on un-subdivided acreage shall be \$473.62 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2051 per square foot.

**RESIDENTIAL:**

Single Family Residential – 0100, 0101, 0108, 0132, 0164, 0400, 0406, 0408, 0409, 0410, 0464 ..... \$190.57 (\$0.1124)

The base assessment for all residential buildings and structures shall be \$190.57 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1124 per square foot.

Single Family Residential/ Condominia on Acreage – 0105, 0210 .....\$190.57 (\$0.1124) + 25.13 per acre.

The assessment for single family residential/condominia parcels 10 acres or more is \$25.13 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$190.57 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.1124 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 \$142.93 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.0843 per square foot.

Multi-Family Residential – 0110, 0300, 0301, 0510, 0600, 0700, 0710, 0800, 0801, 0803, 0805 & 0864 .....\$190.57/unit  
The schedule for all square footage above 1000 square feet per unit is \$0.1124 per square foot.

Mobile Homes/Lots – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0500, 0501, 0502 & 0503.....\$190.57/unit  
The schedule for all square footage above 1000 square feet per unit is \$0.1124 per square foot.

Mobile Home Parks – 2802.....\$190.57/unit  
The base assessment for Mobile Home Parks will be \$190.57 per residential unit. For non-residential buildings or structures, the rate will be \$473.62 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.2051 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, 0940, 0941, 0950 Vacant Residential Common Areas (per acre) .....\$25.13 acre  
0901- All Other Building or Structures  
Base rate for the first 1,000 square feet .....\$473.62 base  
Plus a per square foot amount for each square foot over 1000. ....\$0.2051 per

**COMMERCIAL INDUSTRIAL:**

Golf Courses and Driving Ranges – 3800.....\$25.13/acre

Golf Course Support Facilities – 3810.....\$25.13/acre  
.....\$473.62 base \$0.2051 sq. ft.

The assessment for golf course support facilities parcels 10 acres or more is \$25.13 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$473.62 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.2051 per square foot.

Recreational Vehicle Parks/Camps –2805, 2832, & 3600.....\$473.62 (\$0.2051)



The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$473.62 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 \$0.2051 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$473.62 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.....		\$0.2051
Business – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600 & 3000.....		\$0.2051
Assembly – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700 & 7900.....		\$0.2051
Factory/Industrial – 4100, 4104, 4400, 4500, 4600, 4700, 4810, & 9100.....		\$0.2051
Storage – 2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805 & 4900.....		\$0.2051
Hazardous – 4200, 4300 & 4800.....		\$0.2051
Institutional – 7200, 7210, 7300, 7400, 7500 & 7800.....		\$0.2051

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 \$355.22 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1538 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.....	\$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.

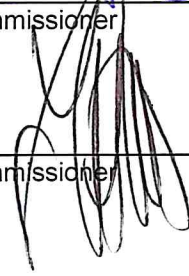
**BE IT FURTHER RESOLVED**, the Board of Fire Commissioners hereby authorize the Chief and the Fire Marshal to review the fire assessment roll and note any corrections and/or adjustments to the fire assessment roll against each parcel of property within the District. They are also authorized to transmit 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 21st day of May, 2019.

  
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Commissioner

  
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Commissioner

  
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Commissioner

  
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Commissioner

Attested by:  \_\_\_\_\_, Secretary

(Seal)