
RESOLUTION NO. 2014 – 06

MANATEE COUNTY, FLORIDA

**FY2014 - 2015 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ADOPTED: September 18, 2014

RESOLUTION 2014-06

**ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE
SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2014-2015**

WHEREAS, the Board of Fire Commissioners (“Board”) of the Southern Manatee Fire & Rescue District (“District”) is authorized through Chapter 2000-402, Laws of Florida, and Florida Statutes 191.011 to levy non ad valorem assessments against the taxable real estate lying within the District; and

WHEREAS, pursuant to Florida Statutes § 197.3632, the Board must conduct a public hearing to annually review, adjust, correct and certify the non-ad valorem assessment roll levied against every parcel of property within the District; and

WHEREAS, the Board of the District must adopt said non-ad valorem assessment roll after conducting a public hearing; and

WHEREAS, on May 15th, 2014, the Board of the District conducted a public hearing and adopted Resolution 2014-02 which set the rates and units of measurements of non-ad valorem assessments to be applied to all specially benefited taxable property within the District for the 2014-2015 fiscal tax year; and,

WHEREAS, a copy of the District’s rates and units of measurements for the non-ad valorem assessments is attached hereto as Exhibit “A”; and

WHEREAS, the District has received from the Manatee County Property Appraiser a non-ad valorem assessment roll for the District for the 2014-2015 fiscal year; and

WHEREAS, the District has checked such non-ad valorem assessment roll and noted any necessary corrections and/or adjustments; and

WHEREAS, on September 18, 2014, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2014-2015 ; and

NOW THEREFORE BE IT RESOLVED, that the Board of Fire Commissioners that:

1. The above recitals are true and correct and are incorporated fully herein by reference.
2. The non-ad valorem assessments to be levied on specially benefited real property for fiscal year 2014-2015 is set forth in Exhibit “A”.

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2014-2015 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2014-2015 Manatee County tax roll.

Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 18th day of September, 2014.

SOUTHERN MANATEE FIRE & RESCUE DISTRICT

ATTEST:

Melanie A. Marken
Secretary

Charles A. Durant, Chair

Dan Center, Vice Chair

Anthony C. Evans, Treasurer

Jim Cena, Commissioner

EXHIBIT "A"

<u>CATEGORY – LOTS / ACREAGE</u>	<u>RATES</u>
Vacant Platted Lot (per lot) – 0000, 0001, 0004, 0009, 0033	\$ 6.6646
Vacant Unplatted less than 10 acres – 0010 (per acre)	\$ 3.3366
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 4000, 7000 .	\$ 6.6646
Unsubdivided Acreage- (per acre) 5000 series through 6901 series & 9900 & 9902	\$ 3.3366
Except that not more than \$ 250.00 shall be assessed against any one parcel.	

<u>CATEGORY – RESIDENTIAL</u>	<u>RATES</u>
Single Family Residential – 0100, 0105, 0108, 0133, 0164 Base rate for the first 1,000 square feet.....	\$ 95.3637
In addition, for each square foot above the first 1,000 square feet.....	\$ 0.0584
Single Family Residential on 10 acres or more – 0131 (per acre)	\$ 3.3366
Plus the base rate for the first 1,000 sq. ft	\$95.3637
For each sq. ft. above 1000 sq. ft.	\$0.0584
Condominia Residential - 0400, 0410, 0464 Per dwelling unit.....	\$ 143.0384
Mobile Homes/Lots - 0002, 0005, 0201, 0202, 0203, 0264, 0411, 0412, 0413 0501, 0502, 0503, 2802 Per dwelling unit or available space.....	\$ 133.5090
Multi-Family Residential – 0110, 0300, 0510, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864 Per dwelling unit.....	\$ 143.0384
Per dwelling unit or bedroom (group quarters).....	\$ 143.0384

<u>CATEGORY – NON RESIDENTIAL</u>	<u>RATES</u>
All Other Buildings or Structures Base rate for the first 1,000 square feet.....	\$ 333.8081
plus a per square foot amount for each square foot above 1,000 square feet as per the following table:	

<u>CATEGORY – NON RESIDENTIAL</u>	<u>USE CODES</u>	<u>RATES</u>
Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1201 1202, 1203, 1204, 1205, 1230, 1264, 1300, 1400, 1500 1600, 1604, and 2900.....	\$ 0.0897

Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500 2600, 3000, 3600.....	\$ 0.0897
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700 3800, 3901, 3902, 3903, 7600, 7700, 7900	\$ 0.1169
Factory/Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, and 9100...	\$ 0.1412
Storage (S)	2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740 2750, 2800, 3810 and 4900.....	\$ 0.1412
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805.....	\$ 0.1703
Institutional (I)	7200, 7210, 7300, 7400, 7500, and 7800.....	\$ 0.1040

The following use codes are hereby exempted from the non-ad valorem fire assessment unless; the property, building(s) or any portion thereof is used by any person(s) or purpose(s) other than expressly identified in these exemptions.

CATEGORY - EXEMPTED	USE CODES	RATES
Forest, Parks, Recreation Area –	8082 & 8200.....	\$ 0.00
Public Schools, Colleges, Hospitals –	8083, 8300, 8400 & 8500.....	\$ 0.00
County, State, Federal, Municipal –	8086, 8087, 8089, 8600, 8700, 8800, 8900 and 9000	\$ 0.00
Subsurface Rights & Rights-of-Way –	9300 & 9400.....	\$ 0.00
Rivers, Lakes, & Submerged Lands –	9500	\$ 0.00
Personal Whole 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

Notwithstanding the schedule provided above entitled “all other buildings or structures” the District finds that within the District’s jurisdictional boundaries there is one (1) industrial complex under single ownership that has more than 2.3 million square feet of structures on a site of contiguous parcels or a site of parcels that would be contiguous except that they are dissected by one or more transportation rights-of-way. The District finds that said industrial complex possesses self-contained, internal fire suppression facilities within its buildings and structures that improve the industrial complex’s hazard classification such that the complex receives less of a special benefit from the District’s fire protection service. Therefore, in consideration of the internal fire suppression facilities contained within the industrial complex, the above referenced industrial complex’s non-ad valorem fire assessment shall be assessed at one-half the rate for factory/industrial, regardless of the actual use of the building.

APPENDIX A
PROOF OF PUBLICATION

(Blank - Replace with proof of publication)

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

**STATE OF FLORIDA
COUNTY OF MANATEE**

BEFORE ME, the undersigned authority, personally appeared Brian Gorski, who after being duly sworn, deposes and says:

1. I, Brian Gorski, am the duly appointed Fire Chief of the Southern Manatee Fire Rescue District for Manatee County, Florida.

2. On or before August 30, 2014, I mailed or directed the mailing of, a notice, by first class mail, to each owner of property within the Southern Manatee Fire Rescue District in conformance with the requirements of Florida Statute 191.011, and other applicable provisions of law, at the address shown on the real property assessment tax roll maintained by the Manatee County Property Appraiser for the purpose of the levy and collection of non-ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Affiant

The foregoing instrument was acknowledged before me by _____ on behalf of Manatee County, Florida, who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this _____ day of _____, A.D., 2013.

Signature of person taking acknowledgement

Name of acknowledger (printed)

My commission expires: