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**RESOLUTION NO. 2015 – 08**

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**MANATEE COUNTY, FLORIDA**

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**FY2015 - 2016 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL  
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

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**ADOPTED: September 17, 2015**

## **RESOLUTION 2015-08**

### **ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2015-2016**

**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 21, 2015, the Board of the District conducted a public hearing and adopted Resolution 2015-02 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 2015-2016 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 2015-2016 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 17, 2015, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2015-2016; 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 2015-2016 is set forth in Exhibit “A”.

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2015-2016 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2015-2016 Manatee County tax roll.

**Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 17<sup>th</sup> day of September, 2015.**

**SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ATTEST:

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Melanie A. Marken  
Secretary

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Charles A. Durant, Chair

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Dan Center, Vice Chair

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Anthony C. Evans, Treasurer

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Jim Cena, Commissioner

**EXHIBIT "A"**

<b><u>CATEGORY – LOTS / ACREAGE</u></b>	<b><u>RATES</u></b>
Vacant Platted Lot (per lot) – 0000, 0001, 0009.....	\$ 6.9325
Vacant Unplatted less than 10 acres – 0010 (per acre) .....	\$ 3.4707
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033 .....	\$ 6.9325
Unsubdivided Acreage- (per acre) 5000 series through 6901 series & 9900 & 9902 .....	\$ 3.4707
Except that not more than \$ 250.00 shall be assessed against any one parcel.	

<b><u>CATEGORY – RESIDENTIAL</u></b>	<b><u>RATES</u></b>
Single Family Residential – 0100, 0108, 0164 Base rate for the first 1,000 square feet.....	\$ 99.1973
In addition, for each square foot above the first 1,000 square feet.....	\$ 0.0607
Single Family Residential on 10 acres or more – 0105, 0210 (per acre). Plus the base rate for the first 1,000 sq. ft .....	\$ 3.4707 \$ 99.1973
For each sq. ft. above 1000 sq. ft. ....	\$ 0.0607
Condominia Residential - 0400, 0410, 0464 Per dwelling unit.....	\$ 148.7885
Mobile Homes/Lots - 0002, 0201, 0202, 0203, 0264, 0411, 0412, 0413 0450, 0500, 0501, 0502, 0503, 0550, 2802, 2805, 2832 Per dwelling unit or available space.....	\$ 138.8761
Multi-Family Residential – 0110, 0300, 0510, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864 Per dwelling unit.....	\$ 148.7885
Per dwelling unit or bedroom (group quarters).....	\$ 148.7885

**CATEGORY – RESIDENTIAL AMENITIES (common areas)** **RATES**

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

Base rate for the first 1,000 square feet – 0130, 0131 .....	\$ 347.2272
plus a per square foot amount for each square foot above 1,000 square feet as per the following table:	
Vacant Residential Common Areas (per acre) – 0900.....	\$ 3.4707
Improved Residential Common Areas – 0901 .....	\$ 0.1216
Residential Related Amenities	
Residential Related Amenities on 10+ acres (per acre).....	\$ 3.4707

**CATEGORY – NON RESIDENTIAL RATES**

All Other Buildings or Structures  
 Base rate for the first 1,000 square feet.....\$ 347.2272  
 plus a per square foot amount for each square foot  
 above 1,000 square feet as per the following table:

**CATEGORY – NON RESIDENTIAL      USE CODES RATES**

Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1264, 1300, 1400, 1500, 1600, 1604, and 2900.....	<b>\$ 0.0933</b>
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600, 3000, and 3600.....	<b>\$ 0.0933</b>
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3800, 3901, 3902, 3903, 7600, 7601, 7602, 7700 and 7900.....	<b>\$ 0.1216</b>
Factory/Industrial (F)	4000, 4100, 4104, 4400, 4500, 4600, 4700, and 9100.....	<b>\$ 0.1469</b>
Storage (S)	2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810 and 4900.	<b>\$ 0.1469</b>
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805.....	<b>\$ 0.1771</b>
Institutional (I)	7000, 7200, 7210, 7300, 7400, 7500, and 7800.....	<b>\$ 0.1082</b>

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 –	8081, 8082 & 8200 .....	\$ 0.00
Public Schools, Colleges, Hospitals –	8083, 8084, 8085, 8300, 8400 & 8500	\$ 0.00
County, State, Federal, Municipal –	8086, 8087, 8089, 8600, 8700, 8800, 8900 and 9000, 9002 .....	\$ 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 17, 2015, 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., 2015.

\_\_\_\_\_  
Signature of person taking acknowledgement

\_\_\_\_\_  
Name of acknowledger (printed)

My commission expires: