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**RESOLUTION NO. 2024-02**

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**MANATEE COUNTY, FLORIDA**

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**FY2024 – 2025 INITIAL RATE RESOLUTION  
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

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**ADOPTED: MAY 16, 2024**

# SOUTHERN MANATEE FIRE & RESCUE DISTRICT

## RESOLUTION 2024-02

### Non-Ad Valorem Fire Assessment 2024 – 2025 Rate Schedule

**WHEREAS**, the Southern Manatee Fire & Rescue District (“District”) is a tax-supported special purpose district authorized under the provisions of Chapters 189 and 191, Florida Statutes (Fla. Stat.), and Chapter 2000-402, Laws of Florida 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 authorized to utilize the 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., and the District has elected to utilize the 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 16, 2024, in accordance with applicable law including the provisions contained within Section 5 of Chapter 2000-402, 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., the rates to be charged may exceed the maximum rates established within Chapter 2000-402, Laws of Florida, in an amount not to exceed the average annual growth rate in Florida personal income over the previous five (5) years; and,

**WHEREAS**, on April 8, 2015, the District’s Board of Fire Commissioners at a public hearing adopted Resolution 2015-01, which adopted the methodology of using the data provided by the United States Department of Commerce’s Bureau of Economic Analysis (<https://www.bea.gov>) in determining the annual growth rate in Florida personal income to determine increases in non-ad valorem fire assessments charges within the District on an annual basis; and

**WHEREAS**, while the District generally relies on the 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 2000-402, Laws of Florida, 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; 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 fire assessment policy has been and remains that individual parcels shall be assessed annually according to actual use of the property.

**NOW THEREFORE BE IT RESOLVED** by the Board of Fire Commissioners of the Southern Manatee Fire & Rescue District that:

1. The Board of Fire Commissioners hereby find that the recitals set forth above are true and correct and are hereby adopted fully by reference.
2. In accordance with the adopted methodology of using the BEA (<https://www.bea.gov/>) data to determine increases in non-ad valorem fire assessments charges, it is hereby determined that for the 2024-2025 tax year, the average annual growth rate in Florida personal income over the previous five (5) years is 7.48%. The 7.48% growth rate has been applied to the previous year's special assessment rates to develop the proposed Fiscal Year 2024-2025 assessment rate schedule set forth in Section 3, below.
3. Based on the determination set forth in Section 2, above, the following rates for non-ad valorem fire assessment charges within the Southern Manatee Fire & Rescue District for the 2024 - 2025 tax year shall be as follows:

<b><u>CATEGORY – LOTS / ACREAGE</u></b>	<b><u>RATES</u></b>
Vacant Platted Lot (per lot) – 0000, 0001, 0008, 0009, 0040, 0041, 0050, 0055 .....	<b>\$ 11.3314</b>
Vacant Unplatted less than 10 acres – 0010 (per acre) .....	<b>\$ 5.6719</b>
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 1040, 1041, .....	<b>\$ 11.3314</b>
1240, 4000, 4001, 7000, 9002	

<b><u>CATEGORY – RESIDENTIAL</u></b>	<b><u>RATES</u></b>
Single Family Residential – 0100, 0101, 0108, 0164 Base rate for the first 1,000 square feet.....	<b>\$ 162.1134</b>
In addition, for each square foot above the first 1,000 square feet .....	<b>\$ 0.0990</b>
Single Family Residential 10 acres or more – 0105, 0210 (per acre) .....	<b>\$ 5.6719</b>
Plus the base rate for the first 1,000 sq. ft .....	<b>\$ 162.1134</b>
For each sq. ft. above 1000 sq. ft. ....	<b>\$ 0.0990</b>
Condominia Residential - 0400, 0408, 0409, 0410, 0464 Per dwelling unit .....	<b>\$ 243.1580</b>
Mobile Homes/Lots - 0002, 0003, 0201, 0202, 0203, 0264, 0411, 0412, 0413 0501, 0502, 0503, 0720, 2802, 2805, 2832 Per dwelling unit or available space .....	<b>\$ 226.9585</b>
Multi-Family Residential – 0110, 0300, 0301, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864	

Per dwelling unit .....	<b>\$ 243.1580</b>
Per dwelling unit or bedroom (group quarters) .....	<b>\$ 243.1580</b>

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

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 the size and type of the lot, building or structure pursuant to this assessment schedule.

Base rate for the first 1,000 square feet..... **\$ 567.4568**  
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, 0910, 0940, 0941, .....	<b>\$ 5.6719</b>
Improved Residential Common Areas – 0901 .....	<b>\$ 0.1985</b>
Residential Related Amenities – 0725 .....	<b>\$ 5.6719</b>
Residential Amenities on more than 10 acres – 0730 (per acre) .....	<b>\$ 5.6719</b>

**CATEGORY – NON RESIDENTIAL RATES**

All Other Buildings or Structures

Base rate for the first 1,000 square feet..... **\$ 567.4568**  
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>\$ 0.1446</b>
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500 2600, 3000, 3600 .....	<b>\$ 0.1446</b>
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700 3800, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900 .....	<b>\$ 0.1985</b>
Factory/Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, and 9100 .....	<b>\$ 0.2399</b>
Storage (S)	2000, 2003, 2700, 2710, 2720, 2730, 2740 2750, 2800, 3810 and 4900, 9000 .....	<b>\$ 0.2356</b>
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805, 4810.....	<b>\$ 0.2893</b>
Institutional (I)	7200, 7210, 7300, 7400, 7500, and 7800.....	<b>\$ 0.1766</b>



**Acreage/Agricultural:**

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Unsubdivided Acreage- (per acre) 5100, 5350 through 6900 series & 9700,  
 9900, 9902, 9908, 9909, 0938 ..... **\$ 5.6719**  
 Except that not more than \$ 250.00 shall be  
 assessed against any one parcel.

Agricultural Land with Residential Improvements – 5000..... **\$162.1134**  
 In addition, for each square foot above the first 1,000 square feet..... **\$ 0.0990**

Agricultural Land with Non-Residential Improvements – 5010..... **\$162.1134**  
 In addition, for each square foot above the first 1,000 square feet..... **\$ 0.0990**

Agricultural Land with Residential and Non-Residential Improvements – 5020,  
 5030 & 9901..... **\$162.1134**  
 In addition, for each square foot above the first 1,000 square feet..... **\$ 0.0990**

The base assessment for all buildings and structures on un-subdivided acreage for the first 1,000 square feet on a parcel is as stated above. The schedule for all square footage above 1,000 square feet is as stated above per square foot.

**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.

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.

<b>CATEGORY - EXEMPTED</b>	<b>USE CODES</b>	<b>RATES</b>
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, 8088, 8089, 8100, 8600, 8700, 8800, 8900, 8901, 9600, 9800 .....	\$ 0.00
Subsurface Rights & Rights-of-Way –	9300 & 9400, 9401.....	\$ 0.00
Rivers, Lakes, & Submerged Lands –	9500 .....	\$ 0.00

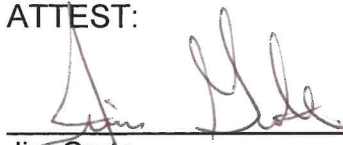
Notwithstanding the schedule provided above entitled “all other buildings or structures” the District finds that within the District’s jurisdictional boundaries there is one (1) industrial complex under single ownership that has more than 2 million square feet of structures on a site of contiguous parcels 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.

4. The Board of Fire Commissioners hereby authorizes the Fire Chief, to review the non-ad valorem fire assessment rolls and note any corrections and/or adjustments to the assessment levy against each parcel of property within the District. Such authorization includes the authority and direction for the Fire Chief to transmit the non-ad valorem fire assessment roll, including corrections and/or adjustments to the Manatee County Property Appraiser for the purpose of placing such levy on the tax roll.
5. This resolution shall take effect immediately upon its adoption.

**Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 16th day of May 2024.**

**SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ATTEST:

  
\_\_\_\_\_  
Jim Grote  
Secretary/Vice-Chair/Treasurer

  
\_\_\_\_\_  
Melanie A. Marken, Chairperson

  
\_\_\_\_\_  
Dan Center, Commissioner

Absent

\_\_\_\_\_  
Anthony C. Evans, Commissioner

  
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Jim Cena, Commissioner