
RESOLUTION NO. 2024 – 03

MANATEE COUNTY, FLORIDA

**FY2024 - 2025 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ADOPTED: September 5, 2024

RESOLUTION 2024-03

ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2024-2025

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 Section 191.011, Florida Statutes (F.S.), to levy non-ad valorem assessments against the taxable real estate lying within the District; and

WHEREAS, pursuant to Section 197.3632, F.S., 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 16, 2024, the Board of the District conducted a public hearing and adopted Resolution 2024-02 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 2024-2025 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 2024-2025 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 05, 2024, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2024-2025; and

NOW THEREFORE BE IT RESOLVED, by the Board of Fire Commissioners for the Southern Manatee Fire & Rescue District 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 2024-2025 is set forth in Exhibit “A”.

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2024-2025 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2024 Manatee County tax roll.

Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 5th day of September 2024.

SOUTHERN MANATEE FIRE & RESCUE DISTRICT

ATTEST:

Absent

James Grote
Secretary/Vice-Chair/Treasurer



Melanie Marken, Chairperson



Daniel Center, Commissioner

Absent

Anthony C. Evans, Commissioner



Jim Cena, Commissioner

EXHIBIT "A"

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

<u>CATEGORY – RESIDENTIAL</u>	<u>RATES</u>
Single Family Residential – 0100, 0101, 0108, 0164	
Base rate for the first 1,000 square feet	\$ 162.1134
In addition, for each square foot above the first 1,000 square feet	\$ 0.0990
Single Family Residential 10 acres or more – 0105, 0210 (per acre)	\$ 5.6719
Plus the base rate for the first 1,000 sq. ft	\$ 162.1134
For each sq. ft. above 1000 sq. ft.	\$ 0.0990
Condominia Residential - 0400, 0408, 0409, 0410, 0464	
Per dwelling unit	\$ 243.1580
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	\$ 226.9585
Multi-Family Residential – 0110, 0300, 0301, 0302, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864	
Per dwelling unit	\$ 243.1580
Per dwelling unit or bedroom (group quarters)	\$ 243.1580

<u>CATEGORY – RESIDENTIAL AMENITIES (common areas)</u>	<u>RATES</u>
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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,	\$ 5.6719
Improved Residential Common Areas – 0901	\$ 0.1985

Residential Related Amenities – 0725	\$ 5.6719
Residential Amenities on more than 10 acres – 0730 (per acre)	\$ 5.6719

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

Acreage/Agricultural:

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.

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, 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

APPENDIX A

PROOF OF PUBLICATION



The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer

Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald

The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Table with 7 columns: Account #, Order Number, Identification, Order PO, Amount, Cols, Depth. Row 1: 145742, 588655, Print Legal Ad-IPL01921350 - IPL0192135, , \$121.80, 1, 79 L

Attention: Robert Bounds
Southern Manatee Fire Rescue District
PO Box 20216
Bradenton, FL 34204

jfergerson@smfr.com

NOTICE OF PUBLIC HEARINGS
SOUTHERN MANATEE FIRE & RESCUE DISTRICT
2024 Non-Ad Valorem Assessments Hearing
Tentative 2024 Millage Rate Hearing
Tentative 2024-2025 FY Budget Hearing

Notice is hereby given that on Thursday, September 5, 2024, at 5:01 p.m. or as soon thereafter as the matters may be heard the District will conduct three (3) public hearings on the following: (1) the District's adoption of the 2024 Non-Ad Valorem Assessments; (2) the District's adoption of the 2024 Tentative Millage Rate; and (3) the District's 2024/25 Fiscal Year Tentative Budget.

A copy of the agenda may be obtained at the offices of the District (2451 Trailmate Dr, Sarasota FL, 34342) during normal business hours or accessed on the District's website, www.smfr.com.

The meeting/hearings are open to the public and will be conducted in accordance with the provisions of Florida law for independent special taxing districts.

The purpose of the first public hearing will be for the District's Board of Fire Commissioners to hear testimony and evidence relating to the District's adoption of the 2024 Non-Ad Valorem Assessments and to certify an assessment roll. Immediately following the first public hearing, the District will consider the second public hearing to consider the 2024 Tentative Millage Rate. Immediately following the 2024 Tentative Millage Rate Hearing, the Board of Fire Commissioners will hold the third public hearing to hear testimony and evidence relating to the District's adoption of 2024/25 Fiscal Year Tentative Budget.

Interested parties are encouraged to attend the public hearings either in person or by agent or submit their appeal in writing prior to the date of the public hearing(s).

No stenographic record by a certified court reporter is made of this meeting. If any person desires to appeal any decision of the Southern Manatee Fire & Rescue District Board of Commissioners, that person will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (F.S. 286.0105).

The Southern Manatee Fire & Rescue District does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability status in employment or in the provision of services. Disabled individuals may receive special accommodation in services on one working days' notice by calling Executive Mgmt. Assist. Janee Ferguson at 941-751-7675 (F.S. 286.011 (6)).

Melanie Marken, Chairperson
Board of Fire Commissioner
IPL0192135
Aug 31 2024

THE STATE OF TEXAS
COUNTY OF DALLAS

Before the undersigned authority personally appeared Crystal Trunick, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of: 1 insertion(s) published on: 08/31/24

THE STATE OF FLORIDA
COUNTY OF MANATEE

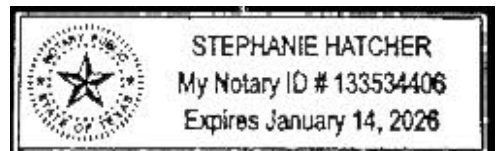
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The McClatchy Company complies with all legal requirements for publication in chapter 50, Florida Statutes.

Handwritten signature of Crystal Trunick

Sworn to and subscribed before me this 3rd day of September in the year of 2024

Handwritten signature of Stephanie Hatcher

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!