

**RESOLUTION 2012-06**

**ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE  
SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2012-2013**

**WHEREAS**, the Board of Fire Commissioners (“Board”) of the Southern Manatee Fire & Rescue District (“District”) is authorized through Chapter 2000-402, Laws of Florida, 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 17<sup>th</sup>, 2012, the Board of the District conducted a public hearing and adopted Resolution 2012-03 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 2012-2013 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 2012-2013 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 20, 2012, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2012-2013 ; and

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

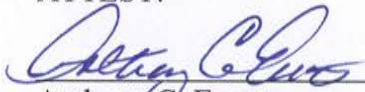
1. The above recitals are true and correct and are incorporated fully herein by reference.
2. The non-ad valorem assessments to be levied on specially benefited real property for fiscal year 2012-2013 is set forth in Exhibit “A”.
3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2012-2013 is certified and adopted. The Board hereby directs the Manatee County

Property Appraiser to place such non-ad valorem assessments on the 2012-2013 Manatee County tax roll.


**Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 20<sup>th</sup> day of September, 2012.**

**SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ATTEST:

  
\_\_\_\_\_  
Anthony C. Evans,  
Treasurer/Secretary

  
\_\_\_\_\_  
Charles A. Durant, Chairman

  
\_\_\_\_\_  
Robert A. Kulchar, Jr., Vice Chairman

Absent  
\_\_\_\_\_  
John J. Barry, III, Commissioner

  
\_\_\_\_\_  
Melanie A. Marken, Commissioner

**EXHIBIT "A"**

<u>CATEGORY - RESIDENTIAL</u>	<u>RATES</u>
Vacant Platted Lot (per lot) – 0000, 0001, & 0004 .....	\$ 6.4361
Unsubdivided Acreage (per acre) – 5400, 6000, 6001, 6600, 6601, 6900 6901, 9900 & 9901 .....	\$ 3.2222
Except that not more than \$ 250.00 shall be assessed against any one parcel.	
Single Family Residential – 0100	
Base rate for the first 1,000 square feet .....	\$ 92.0940
In addition, for each square foot above the first 1,000 square feet .....	\$ 0.0564
Condominia Residential - 0400	
Per dwelling unit.....	\$ 138.1341
Mobile Homes 0200, 0204 & 0205	
Per dwelling unit or available space .....	\$ 128.9315
Multi-Family Residential – 0108, 0300, 0700, 0701, 0702, 0703, 0800, 0801, 0803 & 0805 .....	
Per dwelling unit.....	\$ 138.1341
Per dwelling unit or bedroom (group quarters) .....	\$ 138.1341

<u>CATEGORY – NON RESIDENTIAL (land)</u>	<u>RATES</u>
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1009, 4000 & 7000 .....	\$ 6.4361
All Other Buildings or Structures	
Base rate for the first 1,000 square feet .....	\$ 322.3631
plus a per square foot amount for each square foot above 1,000 square feet as per the following table:	

<u>CATEGORY – NON RESIDENTIAL USE CODES</u>	<u>RATES</u>
Mercantile 1100, 1200, 1201, 1202, 1203, 1204, 1300, 1400, 1500, 1600, 1604, and 2900.....	\$ 0.0867
Business (B) 1700, 1704, 1800, 1900, 2200, 2300, 2400, 2500, 2600, 3000, and 3600.....	\$ 0.0867
Assembly (A) 2100, 3100, 3200, 3300, 3400, 3500, 3700, 3800, 3900, 7600, 7700, and 7900.....	\$ 0.1129
Factory/Industrial (F) 4100, 4400, 4500, 4600, 4700, and 9100.....	\$ 0.1364

Storage (S)	2000, 2700, 2800, and 4900.....	\$ 0.1364
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805.....	\$ 0.1645
Institutional (I)	7300, 7400, 7500, and 7800.....	\$ 0.1005

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.

<u>CATEGORY - EXEMPTED</u>	<u>USE CODES</u>	<u>RATES</u>
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 for above entitled “all other buildings or structures,” the Board 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 transportations rights of way. The Board 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 assessment shall be assessed at one-half the rate for factory/industrial, regardless of the actual use of the building.