
RESOLUTION NO. 2022 – 02

MANATEE COUNTY, FLORIDA

**FY2022 - 2023 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ADOPTED: September 8, 2022

RESOLUTION 2022-02

ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2022-2023

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 19, 2022, the Board of the District conducted a public hearing and adopted Resolution 2022-01 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 2022-2023 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 2022-2023 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 8, 2022, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2022-2023; 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 2022-2023 is set forth in Exhibit “A”.

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2022-2023 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2022 Manatee County tax roll.

Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 8th day of September 2022.

SOUTHERN MANATEE FIRE & RESCUE DISTRICT

ATTEST:

James Grote
Secretary/Vice-Chair/Treasurer

Melanie Marken, Chairperson

Daniel Center, Commissioner

Anthony C. Evans, Commissioner

Jim Cena, Commissioner

EXHIBIT "A"

<u>CATEGORY – LOTS / ACREAGE</u>	<u>RATES</u>
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Vacant Platted Lot (per lot) – 0000, 0001, 0008, 0009, 0040, 0041, 0050, 0055,	\$ 9.8808
Vacant Unplatted less than 10 acres – 0010 (per acre)	\$ 4.9458
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 1040, 1041, 1240, 4000, 4001, 7000, 9002.....	\$ 9.8808

<u>CATEGORY – RESIDENTIAL</u>	<u>RATES</u>
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Single Family Residential – 0100, 0101, 0108, 1064 Base rate for the first 1,000 square feet.....	\$ 141.3601
In addition, for each square foot above the first 1,000 square feet.....	\$ 0.0863
Single Family Residential 10 acres or more – 0105, 0210 (per acre)	\$ 4.9458
Plus the base rate for the first 1,000 sq. ft	\$141.3601
For each sq. ft. above 1000 sq. ft.	\$0.0863
Condominia Residential - 0400, 0408, 0409, 0410, 0464, 0510 Per dwelling unit.....	\$ 212.0296
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.....	\$ 197.9039
Multi-Family Residential – 0110, 0300, 0301, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864 Per dwelling unit.....	\$ 212.0296
Per dwelling unit or bedroom (group quarters)	\$ 212.0296

<u>CATEGORY – RESIDENTIAL AMENITIES (common areas)</u>	<u>RATES</u>
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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	\$ 494.8126
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.....	\$ 4.9458
Improved Residential Common Areas – 0901	\$ 0.1731

Residential Related Amenities – 0725	\$ 4.9458
Residential Amenities on more than 10 acres – 0730 (per acre)	\$ 4.9458

CATEGORY – NON-RESIDENTIAL	RATES
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All Other Buildings or Structures

Base rate for the first 1,000 square feet	\$ 494.8126
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
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Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1264, 1300, 1400, 1500, 1600, 1604, and 2900.....	\$ 0.1261
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600, 3000, and 3600	\$ 0.1261
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3800, 3901, 3902, 3903, 7600, 7601, 7602, 7700 and 7900	\$ 0.1731
Factory/Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, and 9100.....	\$ 0.2092
Storage (S)	2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810, 4900, and 9000.....	\$ 0.2054
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804, 4805, and 4810.....	\$ 0.2523
Institutional (I)	7200, 7210, 7300, 7400, 7500, and 7800.....	\$ 0.1540

Acreage/Agricultural:

Unsubdivided Acreage- (per acre) 5100, 5350 through 6900 series & 9700, 9900, 9902, 9908, 9909, 0938	\$ 4.9458
Except that not more than \$ 250.00 shall be assessed against any one parcel.	

<u>Agricultural Land with Residential Improvements – 5000</u>	<u>\$141.3601</u>
In addition, for each square foot above the first 1,000 square feet...	\$ 0.0863

<u>Agricultural Land with Non-Residential Improvements – 5010</u>	<u>\$141.3601</u>
In addition, for each square foot above the first 1,000 square feet...	\$ 0.0863

OK

Agricultural Land with Residential and Non-Residential Improvements – 5020,
 5030 & 9901..... **\$141.3601**
 In addition, for each square foot above the first 1,000 square feet... **\$ 0.0863**

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

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

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF MANATEE

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

1. I, Robert Bounds, am the duly appointed Fire Chief of the Southern Manatee Fire & Rescue District for Manatee County, Florida.
2. On or before August 19, 2022, 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 Section 191.011, Florida Statutes, 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., 2022.

Signature of person taking acknowledgement

Name of acknowledger (printed)

My commission expires: