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**RESOLUTION NO. 2014 – 06**

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**MANATEE COUNTY, FLORIDA**

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**FY2014 - 2015 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL  
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

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**ADOPTED: September 18, 2014**

## **RESOLUTION 2014-06**

### **ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2014-2015**

**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 15<sup>th</sup>, 2014, the Board of the District conducted a public hearing and adopted Resolution 2014-02 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 2014-2015 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 2014-2015 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 18, 2014, the District conducted an advertised public hearing regarding adoption of the District's non-ad valorem assessment roll and rates for fiscal year 2014-2015 ; and

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

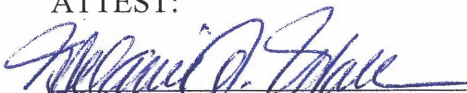
1. The above recitals are true and correct and are incorporated fully herein by reference.
2. The non-ad valorem assessments to be levied on specially benefited real property for fiscal year 2014-2015 is set forth in Exhibit "A".

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2014-2015 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2014-2015 Manatee County tax roll.

**Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 18<sup>th</sup> day of September, 2014.**

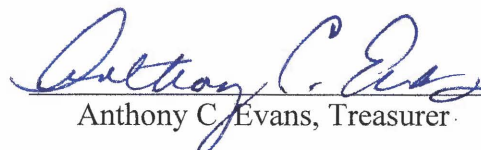
**SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

ATTEST:

  
Melanie A. Marken  
Secretary

  
Charles A. Durant, Chair

  
Dan Center, Vice Chair

  
Anthony C. Evans, Treasurer

  
Jim Cena, Commissioner

# EXHIBIT "A"

## CATEGORY – LOTS / ACREAGE RATES

Vacant Platted Lot (per lot) – 0000, 0001, 0004, 0009, 0033 .....	\$ 6.6646
Vacant Unplatted less than 10 acres – 0010 (per acre) .....	\$ 3.3366
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 4000, 7000.	\$ 6.6646
Unsubdivided Acreage- (per acre) 5000 series through 6901 series & 9900 & 9902 .....	\$ 3.3366
Except that not more than \$ 250.00 shall be assessed against any one parcel.	

## CATEGORY – RESIDENTIAL RATES

Single Family Residential – 0100, 0105, 0108, 0133, 0164 Base rate for the first 1,000 square feet.....	\$ 95.3637
In addition, for each square foot above the first 1,000 square feet .....	\$ 0.0584
Single Family Residential on 10 acres or more – 0131 (per acre) .....	\$ 3.3366
Plus the base rate for the first 1,000 sq. ft .....	\$95.3637
For each sq. ft. above 1000 sq. ft. ....	\$0.0584
Condominia Residential - 0400, 0410, 0464 Per dwelling unit .....	\$ 143.0384
Mobile Homes/Lots - 0002, 0005, 0201, 0202, 0203, 0264, 0411, 0412, 0413 0501, 0502, 0503, 2802 Per dwelling unit or available space.....	\$ 133.5090
Multi-Family Residential – 0110, 0300, 0510, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864 Per dwelling unit.....	\$ 143.0384
Per dwelling unit or bedroom (group quarters).....	\$ 143.0384

## CATEGORY – NON RESIDENTIAL RATES

All Other Buildings or Structures Base rate for the first 1,000 square feet.....	\$ 333.8081
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, 1201 1202, 1203, 1204, 1205, 1230, 1264, 1300, 1400, 1500 1600, 1604, and 2900 .....	\$ 0.0897
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Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500 2600, 3000, 3600 .....	<b>\$ 0.0897</b>
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700 3800, 3901, 3902, 3903, 7600, 7700, 7900 .....	<b>\$ 0.1169</b>
Factory/Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, and 9100....	<b>\$ 0.1412</b>
Storage (S)	2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740 2750, 2800, 3810 and 4900.....	<b>\$ 0.1412</b>
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805.....	<b>\$ 0.1703</b>
Institutional (I)	7200, 7210, 7300, 7400, 7500, and 7800....	<b>\$ 0.1040</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 –	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 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**

# BRADENTON HERALD

WWW.BRADENTON.COM  
P.O. Box 921  
Bradenton, FL 34206-0921  
102 Manatee Avenue West  
Bradenton, FL 34205-8894  
941-745-7066

Bradenton Herald  
Published Daily  
Bradenton, Manatee County, Florida

## STATE OF FLORIDA COUNTY OF MANATEE

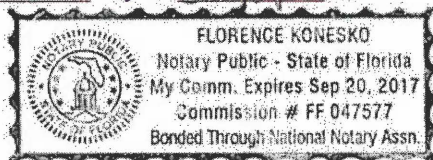
Before the undersigned authority personally appeared Dava Reyes, who, on oath, says that he is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of **Public Notice 2014 Fire Tax Appeals Hearing**, was published in said newspaper in the issue(s) of **09/11/2014**.

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.

  
(Signature of Affiant)

Sworn to and subscribed before me this

11 Day of Sept, 2014



SEAL & Notary Public

Personally Known                      OR Produced Identification                       
Type of Identification Produced                     

### PUBLIC NOTICE 2014 FIRE TAX APPEALS HEARING AND 2014 MILLAGE RATE HEARING AND 2014/15 FISCAL YEAR BUDGET HEARING SOUTHERN MANATEE FIRE & RESCUE DISTRICT

Notice is hereby given that on Thursday, September 18, 2014, at 6:00 p.m. or as soon thereafter as the matter may be heard at the Southern Manatee Administrative Offices located at 2451 Trailmate Drive, Sarasota, FL 34243, the Board of Fire Commissioners of the Southern Manatee Fire & Rescue District will hold a public hearing. The purpose of the hearing is to hear appeals from any property owner in the district with respect to the method of calculation and/or the amount of the 2014 fire assessment levied against any parcel of property located within the district, such special assessments shall be a lien upon the land so assessed until said assessments have been paid.

Following the 2014 Fire Tax Appeals Hearing, the Board of Fire Commissioners of the Southern Manatee Fire & Rescue District will hold a second public hearing. The purpose of the hearing is to hear testimony and adopt the 2014 Millage Rate.

Following the 2014 Millage Rate Hearing, the Board of Fire Commissioners of the Southern Manatee Fire & Rescue District will hold a third public hearing. The purpose of the hearing is to hear testimony and adopt the budget for the 2014/15 fiscal year.

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

If any person desires to appeal any decision of the Fire District Board of Commissioners or of any other board of commission of the District, 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 Management Assistant Debbie Tuckerman at 751-7675 (F.S. 286.011 (6)).

Charles A. Durant, Chairman  
Board of Fire Commissioner  
09/11/14

**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 30, 2014, 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.

Brian Gorski  
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 10 day of September, A.D., 2014.

Debra J. Tuckerman  
Signature of person taking acknowledgement

Debra J. Tuckerman  
Name of acknowledger (printed)

My commission expires:

