RESOLUTION NO. 2017 - 06 MANATEE COUNTY, FLORIDA FY2017 - 2018 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT

ADOPTED: September 14, 2017

RESOLUTION 2017-06

ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2017-2018

- **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 18, 2017, the Board of the District conducted a public hearing and adopted Resolution 2017-02 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 2017-2018 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 2017-2018 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 14, 2017, the District conducted an advertised public hearing regarding adoption of the District's non-ad valorem assessment roll and rates for fiscal year 2017-2018; 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 2017-2018 is set forth in Exhibit "A".

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2017-2018 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2017-2018 Manatee County tax roll.

Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 14th day of September, 2017.

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, 0008, 0009, 0040, 0050, 0055,	\$ 7.5184
Vacant Unplatted less than 10 acres – 0010 (per acre)	\$ 3.7633
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 1040, 124 4000, 7000	0, \$ 7.5184
Unsubdivided Acreage- (per acre) 5000 series through 6901 series & 9700, 9900, 9902, 9908, 9908 Except that not more than \$ 250.00 shall be assessed against any one parcel.	9\$ 3.7633
CATEGORY - RESIDENTIAL	RATES
Single Family Residential — 0100, 0101, 0108 Base rate for the first 1,000 square feet	
Single Family Residential 10 acres or more – 0105, 0210 (per acre). Plus the base rate for the first 1,000 sq. ft	\$ 3.7633 . \$107.5603
Condominia Residential - 0400, 0408, 0409, 0410, 0464, 510 Per dwelling unit	\$ 161.3322
Mobile Homes/Lots - 0002, 0201, 0202, 0203, 0264, 0411, 0412, 04 0501, 0502, 0503, 2802, 2805, 2832 Per dwelling unit or available space	
Multi-Family Residential – 0110, 0300, 0301, 0510, 0600, 0700, 071 0801, 0803, 0805, 0864	0, 0800
Per dwelling unit or bedroom (group quarters)	
CATEGORY – RESIDENTIAL AMENITIES (common areas)	RATES
The assessment of common elements shall be determined the Property Approvated in accordance with Florida Statutes 193.0235. To the extent applic common elements shall be assessed based upon the size and type of the log or structure pursuant to this assessment schedule.	able,
Base rate for the first 1,000 square feet	t
0940, 0941, 0950. Improved Residential Common Areas – 0901 Residential Related Amenities – 0130. Residential Amenities on more than 10 acres – 0131 (per acre)	\$ 0.1319 \$ 3.7633

All Other Buildings or Structures

CATEGORY -	NON RESIDENTIAL	USE CODES	F	RATES
	Mercantile	1114, 1200, 1205,	1103, 1104, 1105, 1110, 1230, 1233, 1264, 1300, 1604, and 2900\$,
	Business (B)		1900, 1904, 2200, 2300, and 3600\$,
	Assembly (A)	3510, 3700, 3800,	3300, 3400, 3410, 3500, 3901, 3902, 3903, 7600, and 7900\$,
	Factory/Industrial (F)		4500, 4600, 4700, \$	0.1593
	Storage (S)		2004, 2700, 2710, 2720, 2800, 3810 and 4900 \$	
	Hazardous (H)	4200, 4300, 4800, 4804, and 4805	4801, 4803, 4804	0.1921
	Institutional (I)	7200, 7210, 7300, and 7800		0.1173

<u>Leasehold Interest, Government Owned</u> (9000 & 9002) with or without buildings and structures are <u>not exempt</u> 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	
Public Schools, Colleges, Hospitals – County, State, Federal, Municipal –	8083, 8084, 8085, 8300, 8400 & 8500 8086, 8087, 8088, 8089, 8100, 8600,	
	8800, 8900 and 9600, 9800	. \$ 0.00
Subsurface Rights & Rights-of-Way -	9300 & 9400	. \$ 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

BRADENTON HERALD

WWW.BRADENTON.COM P.O. Box 921 Bradenton, FL 34206-0921 1111 3rd Ave. W. Bradenton, FL 34205-8894 941-746-7355

> Bradenton Herald Published Daily Bradenton, Manatee County, Florida

STATE OF FLORIDA COUNTY OF MANATEE

Before the undersigned authority personally appeared Donna Stults, 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 **09/07/2017**.

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 ______ Day of _______, 2017



SEAL & Notary Public

Personally Known OR Produced Identification

Type of Identification Produced

PUBLIC NOTICE
2017 FIRE TAX
APPEALS HEARING
AND
2017 MILLAGE RATE HEARING
AND
2017/18 FISCAL YEAR BUDGET
HEARING
SOUTHERN MANATEE FIRE &
RESCUE DISTRICT

Notice is hereby given that on Thursday, September 14, 2017, at 5:01 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 2017 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 2017 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 2017 Millage Rate.

Following the 2017 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 2017/18 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 Mgmt. Assist. Debbie Tuckerman at 751-7675 (F.S. 286.011 (6)).

Charles A. Durant, Chairman Board of Fire Commissioner 09/07/2017

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 21, 2017, 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.

Brian Affiant SAYETH NOT.

The foregoing instrument was acknowledged before me by Brian Godski 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.

Signature of person taking acknowledgement

Name of acknowledger (printed)

My commission expires:

