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**RESOLUTION NO. 2019 – 03**

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**MANATEE COUNTY, FLORIDA**

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**FY2019 - 2020 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL  
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

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**ADOPTED: September 12, 2019**

## **RESOLUTION 2019-03**

### **ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2019-2020**

**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, 2019, the Board of the District conducted a public hearing and adopted Resolution 2019-01 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 2019-2020 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 2019-2020 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 12, 2019, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2019-2020; 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 2019-2020 is set forth in Exhibit “A”.

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2019-2020 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2019-2020 Manatee County tax roll.

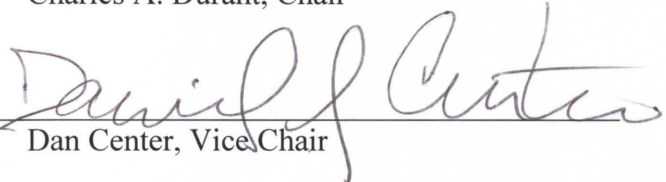
**Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 12<sup>th</sup> day of September 2019.**


**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"**

<b>CATEGORY – LOTS / ACREAGE</b>	<b>RATES</b>
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Vacant Platted Lot (per lot) – 0000, 0001, 0008, 0009, 0040, 0050, 0055, .....	<b>\$ 8.3060</b>
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Vacant Unplatted less than 10 acres – 0010 (per acre) .....	<b>\$ 4.1575</b>
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Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 1040, 1240, 4000, 7000	<b>\$ 8.3060</b>
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Unsubdivided Acreage- (per acre) 5000 series through 6901 series & 9401, 9700, 9900, 9902, 9908, 9909	<b>\$ 4.1575</b>
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Except that not more than \$ 250.00 shall be  
assessed against any one parcel.

<b>CATEGORY – RESIDENTIAL</b>	<b>RATES</b>
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Single Family Residential – 0100, 0101, 0108 Base rate for the first 1,000 square feet.....	<b>\$ 118.8286</b>
In addition, for each square foot above the first 1,000 square feet.....	<b>\$ 0.0726</b>

Single Family Residential 10 acres or more – 0105, 0210 (per acre) ....	<b>\$ 4.1575</b>
Plus the base rate for the first 1,000 sq. ft .....	<b>\$118.8286</b>
For each sq. ft. above 1000 sq. ft. ....	<b>\$0.0726</b>

Condominia Residential - 0400, 0408, 0409, 0410, 0464, 510 Per dwelling unit.....	<b>\$ 178.2339</b>
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Mobile Homes/Lots - 0002, 0201, 0202, 0203, 0264, 0411, 0412, 0413 0501, 0502, 0503, 2802, 2805, 2832 Per dwelling unit or available space.....	<b>\$ 166.3598</b>
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Multi-Family Residential – 0110, 0300, 0301, 0510, 0600, 0700, 0710, 0800 0801, 0803, 0805, 0864 Per dwelling unit.....	<b>\$ 178.2338</b>
Per dwelling unit or bedroom (group quarters) .....	<b>\$ 178.2338</b>

<b>CATEGORY – RESIDENTIAL AMENITIES (common areas)</b>	<b>RATES</b>
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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 .....	<b>\$ 415.9439</b>
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, 0950.....	<b>\$ 4.1575</b>
Improved Residential Common Areas – 0901 .....	<b>\$ 0.1456</b>
Residential Related Amenities – 0130.....	<b>\$ 4.1575</b>
Residential Amenities on more than 10 acres – 0131 (per acre) .....	<b>\$ 4.1575</b>

<b>CATEGORY – NON-RESIDENTIAL</b>	<b>RATES</b>
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All Other Buildings or Structures

Base rate for the first 1,000 square feet.....	<b>\$ 415.9439</b>
plus, a per square foot amount for each square foot above 1,000 square feet as per the following table:	

<b>CATEGORY – NON-RESIDENTIAL</b>	<b>USE CODES</b>	<b>RATES</b>
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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.....	<b>\$ 0.1117</b>
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600, 3000, and 3600 .....	<b>\$ 0.1117</b>
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3800, 3901, 3902, 3903, 7600, 7601, 7602, 7700 and 7900 .....	<b>\$ 0.1456</b>
Factory/Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, and 9100.....	<b>\$ 0.1759</b>
Storage (S)	2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810 and 4900.....	<b>\$ 0.1727</b>
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805.....	<b>\$ 0.2121</b>
Institutional (I)	7200, 7210, 7300, 7400, 7500, and 7800 .....	<b>\$ 0.1295</b>

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, 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

Bradenton.com

## AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	PO	Amount	Cols	Depth
663241	0004359080	LEGAL NOTICES NOTICE OF PUBLIC HEARING	Tentative 2019	\$84.24	1	7.20 In

**Attention:** Debbie Tuckerman

SO MANATEE FIRE & RESCUE DIST  
PO BOX 20216  
BRADENTON, FL 34204

**LEGAL NOTICES  
NOTICE OF PUBLIC HEARING  
SOUTHERN MANATEE FIRE &  
RESCUE DISTRICT  
2019 Non-Ad Valorem  
Assessments Hearing  
And  
Tentative 2019 Millage  
Rate Hearing  
And  
Tentative 2019-2020 FYE  
Budget Hearing**

Notice is hereby given that on Thursday, September 12, 2019, at 5:01 p.m. or as soon thereafter as the matter may be heard at the Southern Manatee District Administration Offices located at 2451 Trailmate Drive, Sarasota, Florida 34243 the Board of Fire Commissioners of the Southern Manatee Fire & Rescue District will hold three public hearings. The purpose of the first hearing is to hear testimony and adopt the 2019 Non-Ad Valorem Assessments.

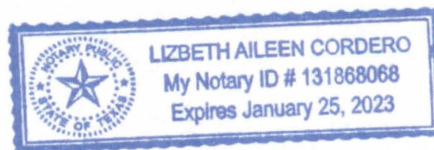
Following the first hearing, the Board of Fire Commissioners will hold a second public hearing to hear testimony and to adopt the 2019 Tentative Millage Rate. Following the second public hearing the Board of Fire Commissioners will hold the third hearing to hear testimony and to adopt the Tentative Budget for the 2019/2020 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.

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. Debbie Tuckerman at 751-7675 (F.S. 286.011 (6)).

Charles A. Durant, Chairman  
Board of Fire Commissioner



### THE STATE OF TEXAS

#### COUNTY OF DALLAS

Before the undersigned authority personally appeared VICTORIA RODELA, 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)

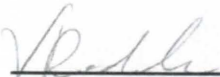
Published On:

September 05, 2019


### 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.

  
(Signature of Affiant)

Sown to and subscribed before me this  
5th day of September in the year of 2019

  
SEAL & Notary Public

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



**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 19, 2019, 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.

Brian Gorski  
Affiant

The foregoing instrument was acknowledged before me by Brian Gorski 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 12 day of September, A.D., 2019.

Debra J. Tuckerman  
Signature of person taking acknowledgement

Debra J. Tuckerman  
Name of acknowledger (printed)

My commission expires:

