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**RESOLUTION NO. 2023 – 03**

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**MANATEE COUNTY, FLORIDA**

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**FY2023 - 2024 ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL  
FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

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**ADOPTED: September 7, 2023**

### **RESOLUTION 2023-03**

#### **ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL FOR THE SOUTHERN MANATEE FIRE & RESCUE DISTRICT FOR FISCAL YEAR 2023-2024**

**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, 2023, the Board of the District conducted a public hearing and adopted Resolution 2023-02 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 2023-2024 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 2023-2024 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 7, 2023, the District conducted an advertised public hearing regarding adoption of the District’s non-ad valorem assessment roll and rates for fiscal year 2023-2024; and

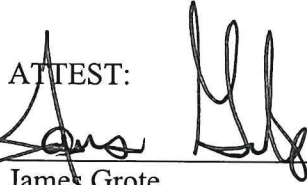
**NOW THEREFORE BE IT RESOLVED**, by the Board of Fire Commissioners for the Southern Manatee Fire & Rescue District that:

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 2023-2024 is set forth in Exhibit “A”.

3. The non-ad valorem assessment roll for the Southern Manatee Fire & Rescue District for fiscal year 2023-2024 is certified and adopted. The Board hereby directs the Manatee County Property Appraiser to place such non-ad valorem assessments on the 2023 Manatee County tax roll.


**Adopted by the Board of Fire Commissioners of Southern Manatee Fire & Rescue District, with a quorum present and voting, this 7<sup>th</sup> day of September 2023.**


ATTEST:

  
James Grote  
Secretary/Vice-Chair/Treasurer

**SOUTHERN MANATEE FIRE & RESCUE DISTRICT**

  
Melanie Marken, Chairperson

  
Daniel Center, Commissioner

  
Absent  
Anthony C. Evans, Commissioner

  
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, 0041, 0050, 0055 .....	\$ 10.5428
Vacant Unplatted less than 10 acres – 0010 (per acre).....	\$ 5.2772
Vacant Commercial and Industrial Parcels,	
Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 1040, 1041, ..... 1240, 4000, 4001, 7000, 9002	\$ 10.5428

<b>CATEGORY – RESIDENTIAL</b>	<b>RATES</b>
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Single Family Residential – 0100, 0101, 0108, 0164	
Base rate for the first 1,000 square feet .....	\$ 150.8312
In addition, for each square foot	
above the first 1,000 square feet .....	\$ 0.0921
Single Family Residential 10 acres or more – 0105, 0210 (per acre) .....	\$ 5.2772
Plus the base rate for the first 1,000 sq. ft .....	\$ 150.8312
For each sq. ft. above 1000 sq. ft. ....	\$ 0.0921
Condominia Residential - 0400, 0408, 0409, 0410, 0464	
Per dwelling unit .....	\$ 226.2356
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 .....	\$ 211.1635
Multi-Family Residential – 0110, 0300, 0301, 0302, 0600, 0700, 0710, 0800	
0801, 0803, 0805, 0864	
Per dwelling unit .....	\$ 226.2356
Per dwelling unit or bedroom (group quarters) .....	\$ 226.2356

<b>CATEGORY – RESIDENTIAL AMENITIES (common areas)</b>	<b>RATES</b>
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The assessment of common elements shall be determined by 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 ..... \$ 527.9650  
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, .....	\$ 5.2772
Improved Residential Common Areas – 0901 .....	\$ 0.1847
Residential Related Amenities – 0725 .....	\$ 5.2772
Residential Amenities on more than 10 acres – 0730 (per acre) .....	\$ 5.2772

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

Base rate for the first 1,000 square feet ..... \$ 527.9650  
 plus, a per square foot amount for each square foot  
 above 1,000 square feet as per the following table:

<b><u>CATEGORY – NON RESIDENTIAL USE CODES</u></b>	<b><u>RATES</u></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.....	\$ 0.1345
<hr style="border: none; border-top: 1px dotted black;"/>		
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500 2600, 3000, 3600.....	\$ 0.1345
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700 3800, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900 .....	\$ 0.1847
Factory/Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, and 9100 .....	\$ 0.2232
Storage (S)	2000, 2003, 2700, 2710, 2720, 2730, 2740 2750, 2800, 3810 and 4900, 9000 .....	\$ 0.2192
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804 and 4805, 4810....	\$ 0.2692
Institutional (I)	7200, 7210, 7300, 7400, 7500, and 7800.....	\$ 0.1643

**Acreage/Agricultural:**

Unsubdivided Acreage- (per acre) 5100, 5350 through 6900 series & 9700,  
 9900, 9902, 9908, 9909, 0938 ..... \$ 5.2772  
 Except that not more than \$ 250.00 shall be  
 assessed against any one parcel.

Agricultural Land with Residential Improvements – 5000 ..... \$150.8312  
 In addition, for each square foot above the first 1,000 square feet ..... \$ 0.0921

Agricultural Land with Non-Residential Improvements – 5010..... **\$150.8312**  
 In addition, for each square foot above the first 1,000 square feet..... **\$ 0.0921**

Agricultural Land with Residential and Non-Residential Improvements – 5020,  
5030 & 9901 ..... **\$150.8312**  
 In addition, for each square foot above the first 1,000 square feet ..... **\$ 0.0921**

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

<b>CATEGORY - EXEMPTED</b>	<b>USE CODES</b>	<b>RATES</b>
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 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**





Beaufort Gazette  
Belleville News-Democrat  
Bellingham Herald  
Bradenton Herald  
Centre Daily Times  
Charlotte Observer  
Columbus Ledger-Enquirer  
Fresno Bee

The Herald - Rock Hill  
Herald Sun - Durham  
Idaho Statesman  
Island Packet  
Kansas City Star  
Lexington Herald-Leader  
Merced Sun-Star  
Miami Herald

el Nuevo Herald - Miami  
Modesto Bee  
Raleigh News & Observer  
The Olympian  
Sacramento Bee  
Fort Worth Star-Telegram  
The State - Columbia  
Sun Herald - Biloxi

Sun News - Myrtle Beach  
The News Tribune Tacoma  
The Telegraph - Macon  
San Luis Obispo Tribune  
Tri-City Herald  
Wichita Eagle

## AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
34466	461060	Print Legal Ad-IPL01374730 - IPL0137473		\$90.09	1	76 L

### Attention: AP

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

jfergerson@smfr.com

**LEGAL NOTICES**  
**NOTICE OF PUBLIC HEARINGS**  
**SOUTHERN MANATEE FIRE & RESCUE DISTRICT**  
**2023 Non-Ad Valorem Assessments Hearing Tentative 2023 Millage Rate Hearing Tentative 2023-2024 FY Budget Hearing**

Notice is hereby given that on Thursday, September 7, 2023, at 5:01 p.m. or as soon thereafter as the matters may be heard the District will conduct three (3) public hearings on the following: (1) the District's adoption of the 2023 Non-Ad Valorem Assessments; (2) the District's adoption of the 2023 Tentative Millage Rate; and (3) the District's 2023/24 Fiscal Year Tentative Budget.

A copy of the agenda may be obtained at the offices of the District (2451 Trailmate Dr, Sarasota FL 34342) during normal business hours or accessed on the District's website, [www.smfr.com](http://www.smfr.com).

The meeting/hearings are open to the public and will be conducted in accordance with the provisions of Florida law for independent special taxing districts.

The purpose of the first public hearing will be for the District's Board of Fire Commissioners to hear testimony and evidence relating to the District's adoption of the 2023 Non-Ad Valorem Assessments and to certify an assessment roll. Immediately following the first public hearing, the District will consider the second public hearing to consider the 2023 Tentative Millage Rate. Immediately following the 2023 Tentative Millage Rate Hearing, the Board of Fire Commissioners will hold the third public hearing to hear testimony and evidence relating to the District's adoption of 2023/24 Fiscal Year Tentative Budget. Interested parties are encouraged to attend the public hearings either in person or by agent or submit their appeal in writing prior to the date of the public hearing(s).

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. Janee Ferguson at 941-751-7675 (F.S. 286.011 (6)). Melanie Marken, Chairperson Board of Fire Commissioner IPL0137473  
Aug 31 2023

### THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Crystal Trunick, 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:

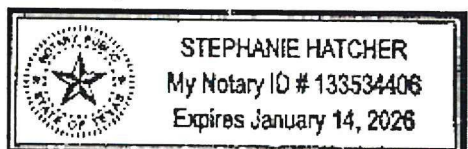
08/31/23

### 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.

Sworn to and subscribed before me this 31st day of August in the year of 2023

Notary Public in and for the state of Texas, residing in Dallas County



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 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 24, 2023, 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 Robert Bounds 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 5 day of September A.D., 2023.

  
Signature of person taking acknowledgement

Jane E Ferguson  
Name of acknowledger (printed)

My commission expires:

