

# **CEDAR HAMMOCK FIRE CONTROL DISTRICT**

## **RESOLUTION 2021-04**

### **FINAL 2021-2022 NON-AD VALOREM FIRE ASSESSMENT RATE SCHEDULE**

#### **A RESOLUTION OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT OF MANATEE COUNTY, FLORIDA TO FINALIZE THE 2021-2022 NON-AD VALOREM FIRE ASSESSMENT RATE SCHEDULE; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Cedar Hammock Fire Control District (District) is an independent special purpose taxing district authorized under the provisions of Chapters 189 and 191, Florida Statutes, and Chapter 2015-197, Laws of Florida ("Special Act"), to levy a non-ad valorem assessment on all taxable real property within the District's jurisdictional boundaries; and,

**WHEREAS**, the District utilizes the uniform method of collecting its non-ad valorem assessments in accordance with its Special Act and Sections 191.011 and 197.3632, Florida Statutes; and

**WHEREAS**, the Board of Fire Commissioners held a properly advertised public hearing on May 20, 2021, and September 9, 2021, for purposes of fixing the rate of the District's non-ad valorem assessments in accordance with the provisions set forth in the District's Special Act and applicable general law; and,

**WHEREAS**, the District's Special Act confirmed the District's non-ad valorem assessment rates set forth in District Resolution 2014-07 (adopted September 10, 2014) and provided that the District may amend its non-ad valorem assessment rates in accordance with Florida Statutes 191.009; and,

**WHEREAS**, Florida Statutes 191.009(2), provides that non-ad valorem assessment rates set by the District's Board of Fire Commissioners may exceed the maximum rates established by the previous year's resolution in an amount not to exceed the average annual growth rate in Florida personal income over the previous five years; and,

**WHEREAS**, pursuant to District Resolution 2014-04 (adopted May 8, 2014) the District determines the average annual growth rate in Florida personal income over the previous five years using the data provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and,

**WHEREAS**, the BEA has determined that the average annual growth rate in Florida personal income over the previous five years is 5.64%; and,

**WHEREAS**, pursuant to the District's Special Act and applicable general law, the District has applied the BEA's average annual growth rate in Florida personal income over the previous five years to the non-ad valorem assessment rates charged by the District for the 2020-2021 tax year in Resolution 2020-04 to determine the non-ad valorem assessment rates provided for in this Resolution 2021-04 for the 2021-2022 tax year; and,

**WHEREAS**, to the extent that it is discovered at any time that a conflict exists between a use code assigned to an assessed property and the actual use of the property, the actual use shall control and the subject property shall be assessed accordingly by the District.

**NOW THEREFORE BE IT RESOLVED**, by the Board of Fire Commissioners of the Cedar Hammock Fire Control District that:

**RECITALS.** The above recitals are true and correct and are fully incorporated herein by reference.

**ASSESSMENT RATE SCHEDULE.** The Board of Fire Commissioners of the Cedar Hammock Fire Control District hereby adopt the following non-ad valorem assessment rate schedule for fire assessments charges within the Cedar Hammock Fire Control District for the 2021-2022 tax year as contained in Exhibit 1.

**ADMINISTRATION.** The Board of Fire Commissioners hereby authorizes Fire Chief Jeffrey S. Hoyle to review the fire assessment roll and note any corrections and/or adjustments to the fire assessment levy against each parcel of property within the District. Such authorization includes the authority and direction for Fire Chief Jeffrey S. Hoyle to transmit the fire assessment roll, including corrections and/or adjustments to the Manatee County Property Appraiser for the purpose of placing such levy on the county tax roll.

**SEVERABILITY.** If any section, subsection, sentence, clause or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.

**EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** by the Board of Fire Commissioners of the Cedar Hammock Fire District at a public hearing this 9<sup>th</sup> day of September, 2021.

**CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**APPROVED: Ronald D. Getman, Chairman 9/9/2021**

**APPROVED: John H. Sevens, Vice Chairman 9/9/2021**

**APPROVED: Richard G. Findlay, Commissioner 9/9/2021**

**APPROVED: Marnie E. Matarese, Commissioner 9/9/2021**

**ATTEST: Samuel A. Reasoner, Secretary/Treasurer Approved 9/09/2021**

## **EXHIBIT 1**

### **2021-2022 NON-AD VALOREM FINAL FIRE ASSESSMENT RATE SCHEDULE**

#### **Residential**

Residential Vacant Platted Lot, use codes: 0000, 0001, 0002, 0008, 0040, 0041, 0055, 0725 - \$15.62 per lot

Residential Vacant Platted Lot more than 10 acres, use codes: 9908 - \$15.62 per acre

Residential Vacant Unplatted Parcel less than 10 acres, use codes: 0010 - \$15.62 per acre

Single Family Residential, use codes: 0100, 0101, 0108, 0164, 2005 - \$221.78 per acre

The base assessment for all residential buildings and structures shall be \$221.78 for the first 1000 square feet in the dwelling unit. The schedule for all square footage above 1000 square feet is \$0.000 per square foot.

Residential Condominia, use codes: 0400, 0408, 0409, 0410, 0464, 2010

Units located on the first and second floors - \$221.78 per dwelling unit

Units located on the third floor - \$221.78 per dwelling unit

Units located on the fourth floor - \$255.49 per dwelling unit

Units located on the fifth floor - \$255.49 per dwelling unit

Units located on the sixth floor and above - \$274.20 per dwelling unit

Multi-Family Residential, use codes: 0110, 0300, 0301, 0600, 0700, 0710, 0800, 0801, 0803, 0805, 0864, 3910

Units located on the first and second floors - \$221.78 per dwelling unit

Units located on the third floor - \$221.78 per dwelling unit

Units located on the fourth floor - \$255.49 per dwelling unit

Units located on the fifth floor - \$255.49 per dwelling unit

Units located on the sixth floor and above - \$274.20 per dwelling unit

Mobile Homes, use codes: 0003, 0050, 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, 0503

All units - \$221.78 per unit

Mobile Home Parks, use codes: 2802

All units - \$221.78 per unit

Travel Trailers & Travel Trailer Spaces (as determined by override) - \$147.97 per unit

Recreational Vehicle (RV) Parks, use codes: 2805

All units - \$221.78 per unit

Residential portion of mixed use, use codes: 1200, 1205

All units - \$147.97 per unit (as determined by override)

Any other Residential Unit

All units - \$221.78 per unit

Residential Common Areas, use codes: 0900, 0901, 0910

Common elements of a residential subdivision, as determined by the Property Appraiser, that are utilized exclusively for the benefit of the lot owners within the subdivision, regardless of ownership, shall have the non-ad valorem prorated and included in the assessment of all the lots within the residential subdivision pursuant to §193.0234, Florida Statutes. The assessment of the common elements of a residential subdivision shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule. Residential common area parcels less than 10 acres and parcels with buildings and structures less than 1,000 square feet shall be assessed \$0.00.

## **Commercial/Industrial**

\*Vacant Platted Lot, use codes: 1000, 1001, 1004, 1033, 1040, 1041, 4000, 7000 - \$15.62 per lot

\*Golf Courses, use codes: 3800 - \$15.62 per acre

(as determined by override)

\*(except that not more than \$2,000.00 shall be assessed against any one parcel)

### **Commercial/Industrial**

The base assessment for all commercial and industrial buildings and structures shall be \$390.70 for the first 1000 square feet on a parcel. The total square foot figure in the case of multi-floor/multi-story buildings and structures is the sum total of the square feet per floor. The schedule for all square footage above 1000 square feet is as follows:

Mercantile, use codes: 1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604, 2900 - \$0.1277 per square foot

Business, use codes: 1700, 1704, 1710, 1800, 1900, 1910, 1904, 2200, 2300, 2500, 2600, 3000 - \$0.2028 per square foot

Assembly, use codes: 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900 - \$0.1569 per square foot

Factory/Industrial, use codes: 4100, 4104, 4400, 4500, 4600, 4700, 9100 - \$0.0608 per square foot

Storage, use codes: 2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810, 4801, 4803, 4804, 4805, 4810, 4900 - \$0.1967 per square foot

Hazardous (H), use codes: 4200, 4300, 4800 - \$0.2658 per square foot

Institutional (I), use codes: 7200, 7210, 7300, 7400, 7500, 7800 - \$0.0727 per square foot

## **Acreage/Agricultural**

\*Unsubdivided Acreage, use codes: 5000, 5010, 5100, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 9200, 9600, 9700, 9900 - \$15.62 per acre

\*Unsubdivided Acreage with Improvements, use codes: 9902 - \$15.62 per acre

The base assessment for all buildings and structures on unsubdivided acreage shall be \$390.70 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2029 per square foot.

\*(except that not more than \$2,000.00 shall be assessed against any one parcel)

## **Exempted**

The following parcels are hereby exempted from the non-ad valorem fire assessment:

Vacant Unusable Tract, use codes: 0009, 1009, 9909 - \$0.00

Condominia Common Areas, use codes: 0940, 0941 - \$0.00

Churches & Parsonages, use codes: 7100, 7101 - \$0.00

Forest, Parks, Recreation Area, use codes: 8082, 8200 - \$0.00

Public Schools, Colleges, Hospitals, use codes: 8083, 8084, 8085, 8300, 8400, 8500 - \$0.00

County, State, Federal, Municipal, use codes: 8086, 8087, 8088, 8089, 8600, 8700, 8800, 8900 - \$0.00

Military, use codes: 8081, 8100 - \$0.00

Railroads, use codes: 9800 - \$0.00

Subsurface Right & Rights-of-Way, use codes: 9300, 9400, 9401 - \$0.00

Rivers, Lakes, and Submerged Lands, use codes: 9500 - \$0.00

Personal Total Exemptions, use codes: 2100 – Herma/Para/Quadriplegic, 2200 – Total/Permanent Disabled Veteran, 2500 – Confined to a Wheelchair, 2580 – Totally Blind - \$0.00

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.