

**RESOLUTION 2022-01
CEDAR HAMMOCK FIRE CONTROL DISTRICT**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT TO IMPOSE NON-AD VALOREM ASSESSMENTS FOR FISCAL YEAR 2022-2023 ON PREVIOUSLY NON-ASSESSED PROPERTIES WITHIN THE DISTRICT; ESTABLISHING A PUBLIC HEARING DATE FOR ADOPTION OF THE IMPOSITION OF THE DISTRICT'S NON-AD VALOREM ASSESSMENTS TO PREVIOUSLY UNASSESSED PROPERTIES WITHIN THE DISTRICT; AUTHORIZING REVIEW OF THE FIRE AND RESCUE ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Cedar Hammock Fire Control District (“District”) is a special purpose fire district authorized under the provisions of Chapter 189 and 191, Florida Statutes (Fla. Stat.), established under Chapter 57-1546, Laws of Florida and recodified under 2015-197, Laws of Florida (“Special Act”), to levy special assessments and establish a schedule of maximum special assessments above which non-ad valorem fire assessments for the District may not exceed; and

WHEREAS, the District is located in the southwest section of Manatee County, Florida, spanning 26 square miles with previously unassessed properties as depicted on the District map, which is attached hereto as “Exhibit 1” and incorporated herein by reference; and

WHEREAS, the District desires to include previously unassessed properties located within its jurisdiction that are non-profit or Florida not-for-profit properties that receive services from the District in accordance with the previously established schedule of assessments and the proposed budget, which is attached hereto as “Exhibit 2” and incorporated herein by reference; and

WHEREAS, when an assessment is to be imposed on previously unassessed property, Section 191.011, Fla. Stat., requires specific notice to the affected taxpayers and advertised public hearings on the proposed assessment; and

WHEREAS, the District is authorized to utilize a uniform method of collecting its authorized non-ad valorem fire assessments and the Board of Fire Commissioners for the District, in accordance with the provisions of Section 197.3632, Fla. Stat., and the District has elected to utilize the uniform method; and

WHEREAS, the Board of Fire Commissioners for the District, on behalf of the District, held a properly advertised public hearing on May 19, 2022, in accordance with applicable law including the provisions contained within the District’s Special Act; and

WHEREAS, applicable Florida law requires that the District’s Board of Fire Commissioners adopt by resolution the non-ad valorem fire assessment rates to be charged to each category of taxable real property prior to June 1 of the tax year for which the assessment is to be levied; and,

WHEREAS, Section 191.009 (2), Fla. Stat., 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, the District previously adopted Resolution 2014-04 and determined the average annual growth rate in Florida personal income over the previous five years should be determined by using growth rate data provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and

WHEREAS, the use of the BEA as the standard for determining the average annual personal income growth rate in Florida is also utilized by the majority of the other independent fire districts within Manatee County; and

WHEREAS, at the May 19, 2021, public hearing, District Staff presented evidence and testimony to the Board of Fire Commissioners that the BEA data indicated that the average annual growth rate in Florida personal income over the previous five (5) years is 6.78%; and

WHEREAS, at that same public hearing, District Staff applied the 6.78% personal income growth rate to the previous year's special assessment rates to develop the proposed Fiscal Year 2022-2023 assessment rate schedule, attached as "Exhibit 3" to this Resolution; and

WHEREAS, based upon the presentation of District Staff and the authority provided for in applicable Florida law, the Board of Fire Commissioners hereby adopts the BEA standard for personal income growth rate increase and its application to the previous year's assessment rates to determine the applicable assessment rates for Fiscal Year 2022-2023; and

WHEREAS, while the District generally relies on the codes assigned by the county property appraiser for apportionment of the fire assessment each year, the usage code assigned to a given parcel may not accurately reflect the actual and current use of the parcel due to various factors, which may include but are not limited to: changes in property use not yet reflected in the property appraiser's parcel database, development of new codes or refinement of the coding system at the state level not yet present at the local level or vice versa, changes to use codes referenced in Chapter 2025-197, Laws of Florida (and Resolution 2014-07) resulting in prior use codes becoming obsolete or superseded by FDOR or the county property appraiser, parcel splits or combinations, administrative oversight, or clerical errors in assignment of the codes; and any such factors may potentially result in parcels being assessed disproportionately relative to the special benefit conveyed by the District's fire services and facilities; and

WHEREAS, the District's fire assessment policy has been and remains that individual parcels shall be assessed annually according to actual use of the property; and

WHEREAS, the District plans to assess previously unassessed property located within the District's jurisdiction, currently receiving and benefitting from services, but erroneously omitted from the assessment rolls as non-profit or not-for property properties.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of Cedar Hammock Fire Control District that the following rates for non-ad valorem fire assessment charges within Cedar Hammock Fire Control District for the 2022-2023 tax year be as follows:

SECTION 1: RECITALS. The Board of Fire Commissioners of the Cedar Hammock Fire Control District hereby find that the recitals set forth above are true and correct and are hereby adopted fully by reference, and that the contents of this Resolution and its Exhibits are in accordance with the statutory requirements of Section 191.011, Fla. Stat. and applicable Florida Law.

SECTION 2: ASSESSMENT RATE SCHEDULE: The 2022-2023 Non-Ad Valorem Fire Assessment Rate Schedule and Reallocation Proposal attached as “Exhibit 3” to this Resolution is hereby approved and adopted fully by reference, subject to the public hearing scheduled for **July 21, 2022, at 6:00 P.M. at the District’s Station #1, 5200 26th Street West, Bradenton FL 34207.**

SECTION 3. ADMINISTRATION. The Board of Fire Commissioners hereby authorizes the Fire Chief, or his designee, to review the non-ad valorem fire assessment roll prepared for Fiscal Year 2022-2023 and beyond and note any corrections and or adjustments to such assessment roll against each parcel of real property within the District. Such corrections or adjustments may include those necessary to ensure that the assessment imposed against each parcel reflects the actual usage of the parcel, which adjustments shall be made using best available data prior to adoption of the resolution approving the assessment roll each fiscal year (such as property appraiser information, aerial images, site inspection or data deemed reliable by District staff or consultants). The authorization granted hereunder includes the authority to transmit the assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser for the purpose of placing the assessment on the annual property tax bill.

SECTION 4. EFFECTIVE DATE. This Resolution shall become effective immediately upon adoption by the Board of Fire Commissioners.

ADOPTED by the Cedar Hammock Fire Control District Board of Commissioners, meeting in regular session this 19th day of May 2022.

ATTEST: Denise V. McCaughan

Ronald D. Getman, Chairman – Approved May 19, 2022

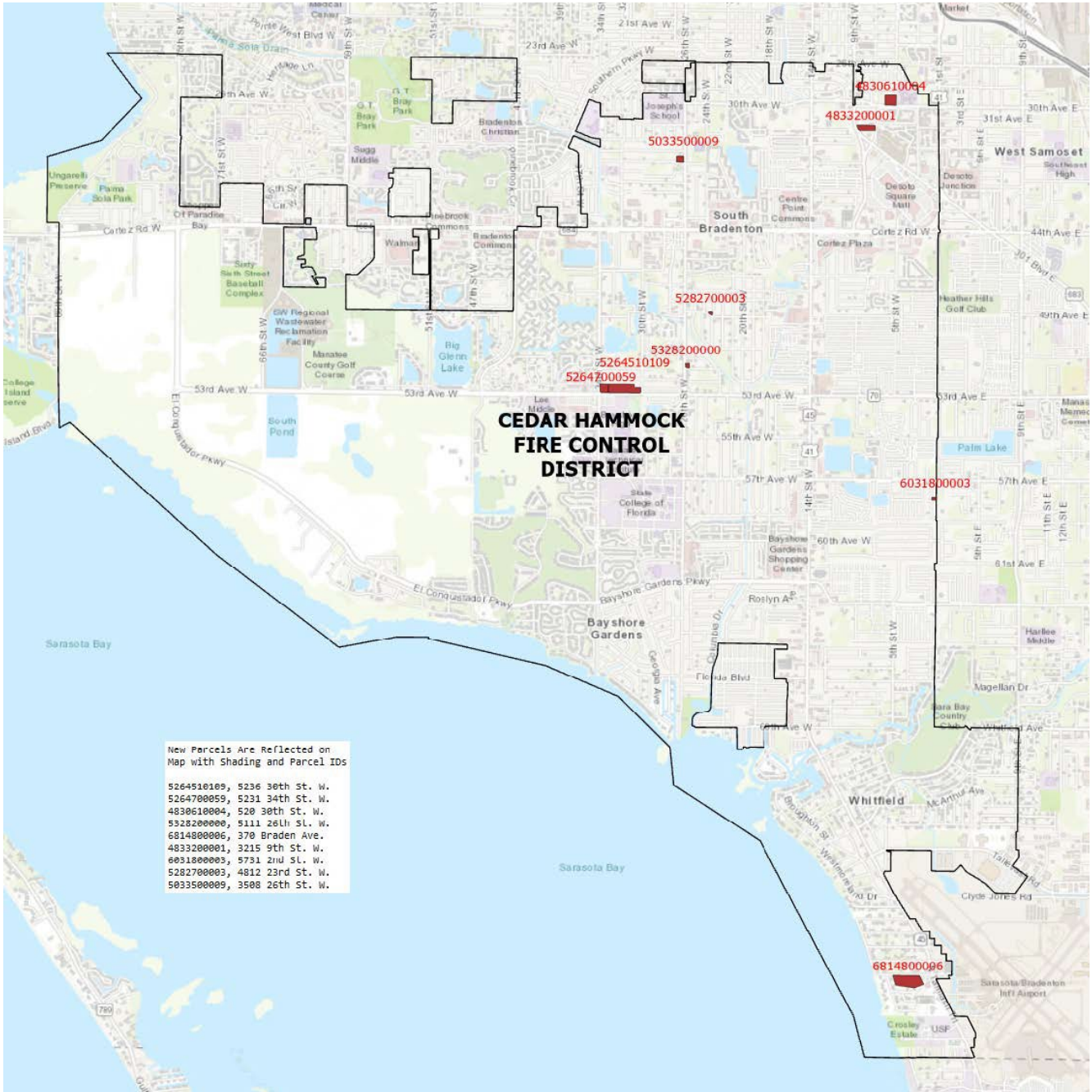
Richard G. Findlay, Vice Chairman – Approved May 19, 2022

Samuel A. Reasoner, Secretary/Treasurer – Approved May 19, 2022

Marnie E. Matarese, Commissioner – Approved May 19, 2022

John S. Stevens, Commissioner – NOT PRESENT

EXHIBIT 1



New Parcels Are Reflected on Map with Shading and Parcel IDs

- 5264510109, 5236 30th Street West
- 5264700059, 5231 34th Street West
- 4830610004, 520 30th Street West
- 5328200000, 5111 26th Street West
- 6814800006, 370 Braden Avenue
- 4833200001, 3215 9th Street West
- 6031800003, 5731 2nd Street West
- 5282700003, 4812 23rd Street West
- 5033500009, 3508 26th Street West

LAND USE	LAND USE NAME	PARCEL COUNT	AVERAGE SQFT UNROOF	TOTAL SQFT UNROOF	TOTAL NAV TAX	BASE NAV TAX	OVERRIDE ADJUSTMENT	OVERRIDE PARCEL COUNT	TOTAL MARKET VALUE	AVERAGE MARKET VALUE	IN RATE TABLE
0000	Vacant Residential Platted (1554)	287	0	0	7,249	4,670	2,579	8	31,897,612	111,142	YES
0001	Vacant Residential w/Site Amen (1554)	13	0	0	203	203	0	0	1,938,649	149,127	YES
0002	Vacant Mobile Home Lot Platted (1554)	30	14	420	706	706	0	0	547,810	18,260	YES
0003	MH Lot/Valued Vacant/Has Impr. (1554)	3	0	0	665	665	0	0	68,000	22,667	YES
0008	Future Development Site-Platted (1554)	12	0	0	187	187	0	0	1,006,242	83,854	YES
0009	Vacant Residential Tract/Unusable (1554)	19	0	0	0	0	0	0	11,400	600	YES
0010	Vac Unplatted <10 Ac (1554)	41	0	0	1,031	1,031	0	0	5,452,181	132,980	YES
0040	Condo-Vacant Lot-Unbuilt Units (1554)	8	0	0	125	125	0	0	591,000	73,875	YES
0041	Vacant Res. Land Condo (1554)	2	0	0	31	31	0	0	20,000	10,000	YES
0050	Co-op-Valued Vacant/Has Impr. (1554)	306	0	0	67,657	67,665	-208	1	10,257,880	33,522	YES
0055	Co-op-Vacant Lot (1554)	28	0	0	826	437	389	2	860,000	30,714	YES
0100	Single Family Residential (1554)	8,079	2,186	17,657,724	1,779,785	1,791,761	-11,976	54	2,154,434,859	266,671	YES
0108	Half Duplex/Paired Villa (1554)	195	1,495	291,519	43,247	43,247	0	0	26,642,599	136,629	YES
0164	Uninhabitable Res (1554)	7	1,871	13,100	1,552	1,552	0	0	622,554	88,936	YES
0201	Single Wide Mobile Home (1554)	941	1,277	1,201,536	208,473	208,695	-222	1	32,680,836	34,730	YES
0202	Double Wide Mobile Home (1554)	752	1,676	1,260,680	165,701	166,779	-1,078	6	48,561,400	64,576	YES
0203	Triple Wide+ Mobile Home(1554)	5	2,278	11,388	1,109	1,109	0	0	764,956	152,991	YES
0300	Garden Apts. (10+ Units) (1555)	30	47,874	1,436,234	362,610	362,610	0	0	175,245,260	5,841,509	YES
0301	Apartments (10+ Units) (1555)	16	163,755	2,620,072	602,396	597,475	4,921	4	377,855,269	23,615,954	YES
0400	Condominia Improved (1554)	8,999	1,312	11,804,930	2,007,771	2,011,541	-3,770	484	1,255,587,280	139,525	YES
0408	Single Family Homes/Condominia (1554)	5	2,664	13,320	1,109	1,109	0	0	1,466,000	293,200	YES
0409	Attached Unit/Land Condo (1554)	375	1,698	636,832	83,168	83,168	0	0	69,835,195	186,227	YES
0410	Single Family Homes/Land Condo (1554)	313	1,729	541,233	69,417	69,417	0	0	63,901,869	204,159	YES
0464	Condominia Uninhabitable (1554)	2	1,896	3,791	444	444	0	0	68,000	34,000	YES
0501	Single Wide MH/Co-op (1554)	186	1,440	267,893	41,209	41,251	-222	1	9,391,829	50,494	YES
0502	Double Wide MH/Co-op (1554)	400	1,802	720,836	88,490	88,712	-222	1	29,239,889	73,100	YES
0503	Triple Wide MH/Co-op (1554)	2	2,104	4,208	444	444	0	0	226,119	113,060	YES
0725	Res Related Amenities (1554)	6	0	0	94	94	0	0	1,941,500	323,583	YES
0800	Duplex (1554)	1,164	2,309	2,688,201	522,514	522,514	0	0	258,695,111	222,247	YES
0801	Two or More Houses (1554)	72	3,130	225,361	32,380	32,823	-444	1	34,667,268	342,601	YES
0803	Multi-Family (3 to 9 Units) (1554)	116	3,864	448,216	98,914	98,914	0	0	39,005,135	336,251	YES
0805	House Plus Duplex (1554)	8	3,031	24,251	5,766	5,766	0	0	1,965,869	245,734	YES
0864	Uninhabitable Multi-Family (1554)	1	4,257	4,257	665	665	0	0	195,377	195,377	YES
0900	Vacant Residential Common Area (1554)	153	0	0	0	0	0	0	0	0	YES
0901	Improved Residential Common Area (1554)	17	1,246	21,190	3,028	0	3,028	3	0	0	YES
0910	Limited Common Area (1554)	2	5,299	10,598	0	0	0	0	427,133	213,567	YES
0940	Vacant Condo Common Area (1554)	32	137	4,398	0	0	0	0	0	0	YES
0941	Improved Condo Common Area (1554)	313	70	22,059	0	0	0	1	0	0	YES
1000	Vacant Commercial (1555)	97	0	0	23,197	1,578	21,619	3	18,385,337	189,540	YES
1001	Vacant Commercial w/Impv (1555)	35	0	0	2,307	1,343	963	1	8,516,022	243,315	YES
1004	Vacant Condominia Commercial (1555)	8	0	0	141	141	0	0	180,419	22,552	YES
1009	Vacant Non-Residential/Unusable (1555)	7	0	0	0	0	0	0	19,476	2,782	YES
1040	Vac Comm. Condo Common Area (1555)	2	0	0	31	31	0	0	10	5	YES
1100	Stores, One Unit (1555)	71	7,620	541,039	87,930	87,862	68	1	54,054,284	761,328	YES
1101	Multiple Unit Stores (1555)	55	17,494	962,193	137,337	137,337	0	0	85,963,183	1,562,967	YES
1102	Retail Drugstore (1555)	3	15,462	46,386	6,712	6,712	0	0	6,392,442	2,130,814	YES
1103	Retail Tire Stores (1555)	3	6,721	20,164	3,364	3,364	0	0	1,824,737	608,246	YES
1104	Convenience Store (1555)	7	2,811	19,678	4,354	4,354	0	0	2,413,312	344,759	YES
1105	Convenience Store w/Gas (1555)	17	4,379	74,448	13,978	13,978	0	0	14,415,159	847,951	YES
1110	Warehouse Discount Stores (1555)	3	134,994	404,982	52,505	52,505	0	0	20,690,732	6,896,911	YES
1200	Mixed Use Commercial (1555)	22	12,982	285,610	53,685	52,193	1,491	2	27,360,777	1,243,672	YES
1205	Mixed Use Comm/Res (1555)	17	4,411	74,993	19,812	19,966	-154	1	6,777,815	398,695	YES
1230	Commercial Related Amenities (1555)	6	564	3,384	2,258	2,649	-391	1	1,385,802	230,967	YES
1240	Improved Comm. Condo Common Area (1555)	9	0	0	3,516	3,516	0	0	90	10	YES
1264	Uninhabitable Commercial/Indust. (1555)	1	3,180	3,180	669	669	0	0	27,838	27,838	YES
1400	Supermarkets (1555)	3	32,796	98,388	13,353	13,353	0	0	5,426,723	1,808,908	YES
1500	Regional Shopping Centers (1555)	1	587,374	587,374	75,271	75,271	0	0	20,777,944	20,777,944	YES
1600	Community Shopping Centers (1555)	10	123,267	1,232,669	160,042	160,042	0	0	106,488,829	10,648,883	YES
1604	Community Centers/Condominia (1555)	5	28,396	141,978	19,446	19,446	0	0	12,777,999	2,555,600	YES
1700	Office Buildings-One Story (1555)	96	4,643	445,763	111,011	108,571	2,440	1	48,046,960	500,489	YES
1704	Office Condominia Unit (1555)	64	924	59,132	25,763	26,763	-1,000	1	6,863,751	107,246	YES
1800	Office Buildings-Multi Story (1555)	7	9,324	65,269	14,552	14,552	0	0	5,910,580	844,369	YES
1900	Professional Service & Medical (1555)	36	4,697	169,097	41,060	41,060	0	0	23,273,282	646,480	YES
1904	Office Condominia/Medical (1555)	1	510	510	391	391	0	0	49,400	49,400	YES
1910	Professional Office/Land Condo (1555)	2	2,743	38,399	10,418	10,418	0	0	4,156,163	296,869	YES
2003	Marinas/Piers (1555)	14	13,481	26,962	5,888	5,888	0	0	4,513,343	2,256,672	YES
2100	Restaurants, Cafeterias (1555)	36	6,795	244,605	46,795	46,795	0	0	28,336,102	787,114	YES
2200	Fast Food/Drive In Restaurants (1555)	20	3,376	67,526	17,311	17,452	-142	1	12,917,936	645,897	YES
2300	Financial Institutions (1555)	20	7,422	148,449	34,051	33,863	188	1	20,804,819	1,040,241	YES
2500	Repair Service Shops (1555)	3	6,999	20,998	4,822	4,822	0	0	868,072	289,357	YES

LAND USE	LAND USE NAME	PARCEL COUNT	AVERAGE SQFT UNROOF	TOTAL SQFT UNROOF	TOTAL NAV TAX	BASE NAV TAX	OVERRIDE ADJUSTMENT	OVERRIDE PARCEL COUNT	TOTAL MARKET VALUE	AVERAGE MARKET VALUE	IN RATE TABLE
2600	Service Stations (1555)	1	1,737	1,737	540	540	0	0	172,932	172,932	YES
2700	Dealership Sales (1555)	19	31,872	605,563	137,392	122,800	14,592	2	68,366,676	3,598,246	YES
2710	Used Car Lots (1555)	23	2,817	64,783	17,597	17,597	0	0	7,557,305	328,578	YES
2720	Rec Vehicle/MH Sales (1555)	3	4,331	12,992	3,138	3,138	0	0	2,059,037	686,346	YES
2730	Garage/Auto Body/Paint Shop (1555)	28	6,762	189,326	42,672	42,672	0	0	10,919,468	389,981	YES
2740	Mini Lube Service (1555)	2	2,006	4,012	1,177	1,177	0	0	1,149,566	574,783	YES
2750	Car Wash (1555)	8	3,923	31,385	7,725	7,725	0	0	3,809,526	476,191	YES
2800	Parking Lots, Commercial (1555)	14	51	712	5,470	5,470	0	0	1,931,396	137,957	YES
2802	Mobile Home Parks (1555)	30	4,408	132,230	796,477	797,743	-1,266	30	127,729,066	4,257,636	YES
2805	RV Parks (1555)	2	5,516	11,031	71,407	86,051	-14,644	2	9,672,417	4,836,209	YES
2900	Produce and Fishhouses Whole (1555)	2	21,038	42,075	5,899	5,899	0	0	1,519,667	759,834	YES
3000	Florists, Greenhouses (1555)	1	2,515	2,515	698	698	0	0	325,460	325,460	YES
3300	Night Clubs, Lounges, Bars (1555)	6	4,325	25,951	5,475	5,475	0	0	2,441,661	406,944	YES
3400	Bowling, Skating, Pool Enclose (1555)	1	19,100	19,100	3,231	3,231	0	0	1,080,895	1,080,895	YES
3500	Tourist Attraction, Exhibits (1555)	1	570	570	391	391	0	0	577,597	577,597	YES
3510	Athletic Centers (1555)	2	6,927	13,854	2,641	2,641	0	0	2,726,386	1,363,193	YES
3800	Golf Courses, Driving Ranges (1555)	4	21,546	86,183	18,175	3,967	14,208	3	7,837,689	1,959,422	YES
3901	Motel (1555)	4	13,103	52,410	9,158	9,158	0	0	2,694,721	673,680	YES
3902	Budget/Limited Service Hotel (1555)	6	40,651	243,903	39,671	39,671	0	0	20,249,200	3,374,867	YES
3903	Mid-Range Service Hotel (1555)	3	69,723	209,170	33,520	33,520	0	0	19,460,010	6,486,670	YES
4000	Vacant Industrial (1555)	9	0	0	141	141	0	0	1,309,881	145,542	YES
4001	Vacant Industrial w/Impv (1555)	1	0	0	0	0	0	0	199,976	199,976	NO
4100	Light Industrial (1555)	8	28,056	224,451	16,286	16,286	0	0	17,721,348	2,215,169	YES
4800	Warehousing, Distribution (1555)	39	16,928	660,201	180,353	180,353	0	0	33,927,094	869,925	YES
4801	Warehousing-Ministorage (1555)	17	61,609	1,047,351	208,847	209,312	-465	2	74,788,041	4,399,297	YES
4803	Warehousing, Flex (1555)	3	26,600	79,801	16,279	16,279	0	0	6,661,142	2,220,381	YES
5000	Ag. Land/Imp. w/Single Family Res. (1554)	2	4,606	9,212	2,078	2,078	0	1	10,914,530	5,457,265	YES
5010	Ag. Land/Imp. w/Non Res. Bldgs. (1555)	1	1,320	1,320	2,044	2,000	44	1	19,301,583	19,301,583	YES
5100	Cropland, Class I (1555)	2	0	0	2,953	2,953	0	1	5,885,790	2,942,895	YES
6000	Grazing, Class I (1555)	3	0	0	1,203	1,203	0	0	2,664,070	888,023	YES
7000	Vacant Institutional (1555)	24	0	0	515	515	0	0	2,604,198	108,508	YES
7100	Church (1555)	45	13,624	613,089	16	0	16	1	71,871,297	1,597,140	YES
7101	Church Residences (1554)	9	2,428	21,850	0	0	0	0	2,785,036	309,448	YES
7200	Private Schools/Colleges (1555)	11	83,941	923,346	61,384	70,698	-9,314	4	112,662,827	10,242,075	YES
7210	Day Care Facilities (1555)	9	2,850	25,649	4,727	4,727	0	0	2,761,344	306,816	YES
7400	Homes for the Aged (1555)	16	55,313	885,010	60,152	60,374	-222	2	90,744,599	5,671,537	YES
7500	Orphanages, Other Services (1555)	6	17,517	105,099	9,549	9,549	0	0	12,658,154	2,109,692	YES
7602	Funeral Homes (1555)	4	6,461	25,845	4,990	4,990	0	0	2,718,836	679,709	YES
7700	Clubs, Lodges, Union Halls (1555)	9	10,945	98,507	19,802	17,560	2,242	1	13,317,189	1,479,688	YES
8086	Govt Owned Vacant County (1555)	137	0	0	0	0	0	0	10,597,123	77,351	YES
8087	Govt Owned Vacant State (1555)	7	0	0	0	0	0	1	2,282,550	326,079	YES
8089	Govt Owned Vacant Municipal (1555)	4	0	0	0	0	0	0	328,306	82,077	YES
8300	Govt Owned Public County School (1555)	9	80,920	728,277	0	0	0	0	56,703,435	6,300,382	YES
8600	County (1555)	27	11,118	300,183	0	0	0	0	46,731,982	1,730,814	YES
8700	State (1555)	3	42,906	128,718	0	0	0	0	21,499,599	7,166,533	YES
8800	Federal (1555)	2	144,839	289,678	0	0	0	0	21,489,744	10,744,872	YES
8900	Municipal (1555)	4	5,291	21,162	0	0	0	0	3,959,175	989,794	YES
9000	Leasehold Interests, Govt Ownd (1555)	2	1,433	2,866	1,150	1,150	0	0	503,401	251,701	YES
9100	Utilities (1555)	9	3,195	28,753	4,960	4,960	0	0	2,731,982	303,554	YES
9300	Subsurface Rights (1555)	10	0	0	0	0	0	0	95	10	YES
9400	Public Right-of-Way (1555)	20	0	0	0	0	0	0	160	8	YES
9401	Private Right-of-Way (1555)	13	0	0	0	0	0	0	53,990	4,153	YES
9500	Rivers, Lakes, Submerged Lands (1555)	7	0	0	0	0	0	0	36,499	5,214	YES
9700	Outdoor Recreational (1555)	1	0	0	172	172	0	0	581,325	581,325	YES
9900	Vacant Acreage, Not Ag 10+ Acres (1555)	9	0	0	6,046	6,046	0	0	5,378,099	597,567	YES
N/A	TOTALS	24,263	2,188,600	55,687,293	8,996,855	8,973,805	23,050	631	6,126,346,494	215,383,207	0

Totals for Certification

Parcel Count: 24,263

Total NAV Tax: 8,996,854.79

Exhibit 3

2022-2023 Non-Ad Valorem Proposed Fire Assessment Rate Schedule

Category	Use Codes	Rates	Unit/Lot
Residential Vacant Platted Lot	0000, 0001, 0002, 0008, 0040, 0041, 0055, 0725	\$16.68	Per Lot
Residential Platted Lot More than 10 Acres	9908	\$16.68	Per Acre
Residential Unplatted Parcel less than 10 Acres	0010	\$16.68	Per Acre
Single Family Residential	0100, 0101, 0108, 0164, 2005	\$236.82	Per Unit
The base assessment for all residential buildings and structures shall be \$236.82 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.			
	blank cell	blank cell	blank cell
Residential Condominia shall be assessed per dwelling unit	0400, 0408, 0409, 0410, 0464, 2010	blank cell	blank cell
Residenital Condominia - Units located on the first and second floors	0400	\$236.82	Per Dwelling Unit
Residenital Condominia - Units located on the third floor	0400	\$236.82	Per Dwelling Unit
Residenital Condominia - Units located on the fourth floor	0400	\$272.81	Per Dwelling Unit
Residenital Condominia - Units located on the fifth floor	0400	\$272.81	Per Dwelling Unit
Residenital Condominia - Units located on the sixth floor and above	0400	\$292.79	Per Dwelling Unit
Multi-Family Residential shall be assessed per dwelling unit	0110, 0300, 0301, 0600, 0700, 0710, 0800, 0801, 0803, 0805, 0864, 3910	blank cell	blank cell
Multi-Family Residential - Units located on the first and second floors	0300	\$236.82	Per Dwelling Unit
Multi-Family Residential - Units located on the third floor	0300	\$236.82	Per Dwelling Unit
Multi-Family Residential - Units located on the fourth floor	0300	\$272.81	Per Dwelling Unit
Multi-Family Residential - Units located on the fifth floor	0300	\$272.81	Per Dwelling Unit
Multi-Family Residential - Units located on the sixth floor and above	0300	\$292.79	Per Dwelling Unit
Mobile Homes	0003, 0050, 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, 0503	\$236.82	Per Unit
Mobile Home Parks	2802	\$236.82	Per Unit
Travel Trailers & Travel Trailer Spaces (as determined by override)	blank cell	\$158.00	Per Unit
Recreational Vehicle (RV) Parks	2805	\$236.82	Per Unit
Residential Portion of Mixed Use (as determined by override)	1205	\$158.00	Per Unit
Any other Residential Unit	blank cell	\$236.82	Per Unit
Residential Common Areas	0900, 0901, 0910	blank cell	blank cell
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.			
	blank cell	blank cell	blank cell
Commercial/Industrial Vacant Plotted Lot (except that not more than \$2,000 shall be assessed against one parcel)	1000, 1001, 1004, 1033, 1040, 1041, 4000, 7000	\$16.68	Per Lot
Commercial/Industrial Golf Courses & Driving Ranges (as determined by override) (except that not more than \$2,000 shall be assessed against one parcel)	3800	\$16.68	Per Acre

Exhibit 3

2022-2023 Non-Ad Valorem Proposed Fire Assessment Rate Schedule

Category	Use Codes	Rates	Unit/Lot
Commercial/Industrial - The base assessment for all commercial and industrial buildings and structures shall be \$417.19 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:	blank cell	blank cell	blank cell
Commercial/Industrial - Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604, 2900	\$0.1364	Per Sq.Ft.
Commercial/Industrial - Business	1700, 1704, 1710, 1800, 1900, 1910, 1904, 2200, 2300, 2500, 2600, 3000	\$0.2165	Per Sq.Ft.
Commercial/Industrial - Assembly	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900	\$0.1675	Per Sq.Ft.
Commercial/Industrial -Factory/Industrial	4100, 4104, 4400, 4500, 4600, 4700 & 9100	\$0.0649	Per Sq.Ft.
Commercial/Industrial - Storage	2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810, 4801, 4803, 4804, 4805, 4810, 4900	\$0.2100	Per Sq.Ft.
Commercial/Industrial - Hazardous (H)	4200, 4300, 4800	\$0.2838	Per Sq.Ft.
Commercial/Industrial - Institutional (I)	7200, 7210, 7300, 7400, 7500, 7800	\$0.0776	Per Sq.Ft.
Acreage/Agricultural - Unsubdivided Acreage (except that not more than \$2,000 shall be assessed against any one parcel)	5000, 5010, 5100, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 9200, 9600, 9700, 9900	\$16.68	Per Acre
Acreage/Agricultural - Unsubdivided Acreage with Improvements (except that not more than \$2,000 shall be assessed against any one parcel)	9902	\$16.68	Per Acre
The base assessment for all buildings and structures on unsubdivided acreage shall be \$417.19 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is \$0.2167 per square foot.	blank cell	blank cell	blank cell
Exempted from the non-ad valorem fire assessment - Vacant Unusable Tract	0009, 1009, 9909	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Condominia Common Areas	0940, 0941	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Churches & Parsonages	7100, 7101	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Forest, Parks, Recreation Area	8082, 8200	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Public Schools, Colleges, Hospitals	8083, 8084, 8085, 8300, 8400, 8500	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - County, State, Federal, Municipal	8086, 8087, 8088, 8089, 8600, 8700, 8800, 8900	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Military	8081, 8100	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Railroads	9800	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Subsurface Right & Rights-of-Way	9300, 9400, 9401	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Rivers, Lakes, & Submerged Lands	9500	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Property Appraiser Exemption Codes - Herma/Para/Quadriplegic	2100	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Property Appraiser Exemption Codes - Total/Permanent Disabled Veteran	2200	\$0.00	blank cell

Exhibit 3

2022-2023 Non-Ad Valorem Proposed Fire Assessment Rate Schedule

Category	Use Codes	Rates	Unit/Lot
Exempted from the non-ad valorem fire assessment - Property Appraiser Exemption Codes - Surv. Spouse Vet T&P	2205	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Property Appraiser Exemption Codes - Confined to a Wheelchair	2500	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Property Appraiser Exemption Codes - Totally Blind	2580	\$0.00	blank cell
Exempted from the non-ad valorem fire assessment - Property Appraiser Exemption Codes - Charter School	3050	\$0.00	blank cell
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.	blank cell	blank cell	blank cell