

## **RESOLUTION NO. 2021-01**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT RELATED TO THE DISTRICT'S ANNUAL NON-AD VALOREM SPECIAL ASSESSMENTS; PROPOSING THE FIRE ASSESSMENT RATES FOR FISCAL YEAR 2021-22 FOR EACH CATEGORY OF PROPERTY SUBJECT TO THE ASSESSMENT; PROVIDING FOR A PUBLIC HEARING TO CONSIDER CONFIRMATION OF SUCH RATES AND FINALIZATION AND CERTIFICATION OF THE DISTRICT'S FIRE ASSESSMENT ROLL FOR FISCAL YEAR 2021-22; AUTHORIZING AND DIRECTING THE FIRE CHIEF TO TAKE SUCH ACTIONS AS MAY BE REQUIRED BY THE DISTRICT CHARTER AND FLORIDA LAW TO APPROVE THE FIRE ASSESSMENT RATES FOR SUCH FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Parrish Fire District (the "District") is a special purpose district created and governed by Chapter 191, Florida Statutes and Chapter 2004-400, Laws of Florida (as may be amended from time to time, the "District Charter") and is empowered thereby to charge a non-ad valorem special assessment on real property within District boundaries to fund the annual provision of fire services and facilities; and,

**WHEREAS**, the District does not impose an ad valorem tax and therefore relies almost entirely on special assessments to fund its annual budget and service delivery mission; and

**WHEREAS**, the District Charter requires that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged in the forthcoming fiscal year to each category of real property; and,

**WHEREAS**, the District is generally authorized to increase its fire assessment rates each year based on the annual growth in Florida personal income over the previous five (5) years; and

**WHEREAS**, Section 191.009(2), Florida Statutes, requires referendum approval if the proposed rate of assessment for the forthcoming fiscal year exceeds the prior year's rate plus the average annual growth rate in Florida personal income over the previous 5 years; and

**WHEREAS**, in accordance therewith, the Board of Fire Commissioners adopted Resolution No. 2020-05 which scheduled a referendum to seek voter approval for an assessment rate increase for the fiscal year beginning October 1, 2021 ("FY 2021-22") to address the need for additional resources with which to implement the District's 5-Year Plan for personnel, equipment and facilities including but not limited to the costs associated with future station 2; and

**WHEREAS**, the referendum was conducted on the District's behalf on November 3, 2020 by the Manatee County Supervisor of Elections; and

**WHEREAS**, the proposed assessment increase was approved by approximately 56.6% of those voting in the referendum, as certified by the Manatee County Canvassing Board; and,

**WHEREAS**, the fire assessment rates proposed herein for FY 2021-22 include the rate increase approved at the November 3, 2020 referendum; and

**WHEREAS**, certain properties are given total exemptions to ad valorem taxes by the Manatee County Property Appraiser's Office and shall also be given total exemption from non-ad valorem assessments by the Parrish Fire District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Fire Commissioners of Parrish Fire District as follows:

**SECTION 1.** The proposed fire assessment rates for the Parrish Fire District for FY 2021-22 shall be as follows:

NOTE: A 20% Improved Hazard Rating will be granted to residential/Condominia buildings and structures under 10,000 S.F. equipped with complete internal fire suppression facilities (fire alarm and sprinkler system) as follows:

| <b>CATEGORY</b>   | <b>RATE</b>          | <b>INCENTIVE RATE</b> |
|---|----------------------|-----------------------|
| <b><u>Residential:</u></b>  |                      |                       |
| <u>Vacant Platted Lot</u> – 0000,0001,0002,0003,0008,0040,0041, 0050,0055,0725, 0730, 0900,0901,0910,0940,0941 (assessed as platted lot or un-subdivided acreage as applicable) | 14.26                |                       |
| <u>Vacant UnPlatted less than 10 acres</u> – 0010; more than 10 acres - (per acre)  | 4.99                 |                       |
| <u>Single Family Residential/Condominia/Apartments -</u>  |                      |                       |
| 0100, 0101, 0108, 0164, 0300, 0301, 0400, 0408, 0409, 0410 & 0464   |                      |                       |
| First & Second Floor (per unit)   | 276.82               | 221.46                |
| Third Floor (per unit) FL3  | 329.55               | 263.64                |
| Fourth Floor (per unit)   | 382.28               | 305.82                |
| Fifth Floor (per unit)  | 435.01               | 348.01                |
| Sixth Floor and above (per unit)  | 487.74               | 390.19                |
| <u>Single Family Residential/Condominia/mobile home on acreage</u> 0105, & 0210   | 4.99 acre<br>+276.82 |                       |

| <b>CATEGORY</b>   | <b>RATE</b>         | <b>INCENTIVE RATE</b> |
|---|---------------------|-----------------------|
| <u>Multi-Family Residential</u> – 0110, 0600, 0700,0800, 0801, 0803, 0805, & 0864   | 276.82              | 230.47                |
| <u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503                                     | 276.82<br>4.99 acre |                       |
| Mobile Homes Parks – 2802   | 276.82              |                       |
| <u>Travel Trailer Parks/RV</u> (per space) – 0720, 2805,3600 & (mixed use)  | 28.53<br>4.99 acre  |                       |
| <u>Out Buildings</u>  | 28.53               |                       |
| <b><u>Commercial/Industrial:</u></b>  |                     |                       |
| Vacant Common Area – 1033, 1040, 1041   | 4.99                |                       |
| <u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, & 7000 (assessed as platted lot or un-subdivided acreage as applicable) | 14.26               |                       |
| <u>Golf Courses &amp; Driving Ranges</u> - 3800   | 4.99                |                       |
| <u>Golf Course Support Facilities</u> – 3810, 0938  | 4.99                |                       |

Commercial /Industrial

The base assessment for all commercial and Industrial buildings and structures shall be \$276.82 for the first 1000 square feet on a parcel. The schedule for above 1000 square feet are as follows below:

Commercial/Industrial

A 20% Improved Hazard Rating will be granted to buildings and structures under 10,000 S.F. equipped with complete internal fire suppression facilities (fire alarm and sprinkler system). Base assessment shall be \$221.46 for the first 1000 square feet on a parcel.

Note: A parcel utilized for multiple hazard classifications may vary the assessment in accordance with actual categories.

| <u>Category</u>  | <u>Use Code(s)</u> | <u>Over 1000 S.F. Assessment:</u> |                                  |
|--|--------------------|-----------------------------------|----------------------------------|
|  |                    | <u>S.F. assessment</u>            | <u>Incentive S.F. assessment</u> |
| <u>Mercantile</u> – 0710, 1100, 1101, 1102, 1103, 1104, 1105, 1110,1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600,1604, & 2900 |                    | 0.206                             | 0.153                            |
| <u>Business</u> – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600, 2750, 3000, 3901, 3902, 3903, & 3910                         |                    | 0.206                             | 0.153                            |
| <u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3600, 3700, 7600, 7601, 7602, 7700, & 7900                                     |                    | 0.206                             | 0.153                            |
| <u>Factory/Industrial</u> – 4001, 4100, 4104, 4400, 4500, 4600, 4700, & 9100   |                    | 0.206                             | 0.153                            |
| <u>Storage</u> – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2800, 4801, 4803, 4804, 4805, & 4900                                      |                    | 0.206                             | 0.153                            |
| <u>Hazardous</u> – 4200, 4300, 4800, 4810, & 9200  |                    | 0.206                             | 0.153                            |
| <u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800  |                    | 0.206                             | 0.153                            |

**Acreege/Agricultural:**

Per acre with total not to exceed \$1,211.37 on any one parcel.

**RATE**

|   |                    |
|---|--------------------|
| <u>Un-subdivided Acreege/Improved</u> – 5000, 5010, 5100, 5020,<br>5030, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 9600, 9700,<br>9900, 9902 & 9908 | 276.82<br>4.99     |
| Solar Fields – 5040, & 9901   | 100.00<br>per Acre |

**CATEGORY**

**RATE**

**No Assessments**


The following parcels are hereby not levied a non-ad valorem fire assessment:

|  |      |
|--|------|
| Vacant Unusable Tract – 0009, 1009, & 9909   | 0.00 |
| Mobile Home Attachments – 2832   | 0.00 |
| Churches & Parsonages – 7100 & 7101  | 0.00 |
| Forest, Parks, Recreation Area – 8082 & 8200   | 0.00 |
| Public Schools, Colleges, Hospitals – 8083, 8084, 8085, 8300,<br>8400, & 8500                      | 0.00 |
| County, State, federal, Municipal – 8086, 8087, 8088, 8089,<br>8600, 8700, 8800, 8900, 8901 & 8909 | 0.00 |
| Military – 8081 & 8100   | 0.00 |
| Railroads – 9800   | 0.00 |
| Subsurface Rights & Rights-of-way – 9300, 9400 & 9401  | 0.00 |
| Rivers, Lakes, & Submerged Lands – 9500  | 0.00 |
| Government Owned Land – 9000 & 9002  | 0.00 |

Properties given total exemptions to ad valorem taxes by Manatee County Property Appraiser’s Office shall also be given a total exemption from non-ad valorem assessments by Parrish Fire District.

**Section 2.** Prior to confirming the fire assessments rates for FY 2021-22 and finalizing and certifying the fire assessment roll for such fiscal year, the District shall conduct a public hearing and provide mailed and published notice of such hearing in accordance with Sections 191.011 and 197.3632, Florida Statutes, with such public hearing shall be held no later than September 15, 2021. The Board of Fire Commissioners hereby authorizes Stacey S. Bailey, Chief, or his designee, to take such actions as may be necessary to ensure compliance with such statutory requirements. Such action may include, but are not limited to, providing any information or data required by the Manatee County Tax Collector or Property Appraiser in order to facilitate collection of the District's fire assessments on the property tax bill issued in November, 2021, preparing any resolutions and notices required by Section 197.3632, Florida Statutes, facilitating publication and mailing of notices, preparing a preliminary assessment roll, and directing the efforts of District staff and any consultants engaged by the District for purposes of levying and collecting the District's fire assessments for FY 2021-22.

ADOPTED by the Parrish Fire District Board of Commissioners, meeting in regular session this 27<sup>th</sup> day of April 2021.

  
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EDWARD G. CHITTY, CHAIRMAN

ATTEST:

  
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HOLLY B. COMBEE, SECRETARY