

RESOLUTION NO. 2018-06

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT APPROVING FIRE ASSESSMENT RATES FOR FISCAL YEAR 2018-19; APPROVING THE FIRE ASSESSMENT ROLL FOR SUCH FISCAL YEAR; AUTHORIZING AND DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER AND/OR TAX COLLECTOR TO FACILITATE COLLECTION OF THE ASSESSMENTS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Parrish Fire District (the "District") is a special purpose local government authorized under the provisions of Chapter 191, Florida Statutes and the District enabling act set forth in Chapter 2004-400, Laws of Florida, and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

WHEREAS, the provisions of Chapter 2004-400, Laws of Florida, as amended, require that the Board of Fire Commissioners (the "Board") adopt by resolution the fire assessment rates to be charged to each category of taxable real property for the forthcoming fiscal year; and,

WHEREAS, the Board adopted Resolution No. 2018-01 on April 24, 2018, which approved the proposed fire assessment rates for the fiscal year commencing October 1, 2018 ("Fiscal Year 2018-19"); and

WHEREAS, notice of the proposed rates was included on the annual TRIM notice mailed by the Manatee County Property Appraiser; and,

WHEREAS, the Board conducted a public hearing on August 28, 2018 to receive public comments on the proposed fire assessment rates for Fiscal Year 2018-19; and

WHEREAS, the comments and concerns expressed by affected property owners before and during the August 28 public hearing have been carefully considered by the Board; and

WHEREAS, the Board has also carefully considered the anticipated operating and capital expenditures which are necessary for Fiscal Year 2018-19 and beyond in order to ensure the District is capable of accomplishing its annual service mission; and

WHEREAS, the Board recognizes the financial hardship which the proposed assessment rate increase adopted by Resolution No. 2018-01 may present for some property owners, and must balance such hardship against the need for additional resources with which to accomplish the District's service mission to the whole of its constituency; and

WHEREAS, while the need for additional funding and resources will remain, postponing a substantial rate increase at this time will provide relief to those concerned about financial hardship; and

WHEREAS, the District has determined to reduce the fire assessment rates for Fiscal Year 2018-19 to the rates adopted for the previous fiscal year with an increase limited to the average personal income growth, consistent with the District's practice in recent years; and

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

Resolution 2018-06

Section 1. The Fiscal year 2018-19 fire assessment rates for the Parish Fire District 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:

| CATEGORY | RATE | INCENTIVE RATE |
|---|----------------------|-----------------------|
| <u>Residential:</u> | | |
| <u>Vacant Platted Lot</u> – 0000, 0001, 0002, 0008, 0040, 0050, 0055, 0101, 0130, & 0901 (assessed as platted lot or un-subdivided acreage as applicable) | 12.78 | |
| <u>Vacant UnPlatted less than 10 acres</u> – 0010; more than 10 acres - 0131 (per acre) | 4.47 | |
| <u>Single Family Residential/Condominia</u> - 0100, 0101, 0108, 0164, 0400, 0408, 0409, 0410 & 0464 | 185.36 | 139.01 |
| First & Second Floor (per unit) | 185.36 | 148.29 |
| Third Floor (per unit) FL3 | 235.36 | 188.34 |
| Fourth Floor (per unit) | 285.36 | |
| Fifth Floor (per unit) | 335.36 | |
| Sixth Floor and above (per unit) | 385.36 | |
| <u>Single Family Residential/Condominia/mobile home</u> on acreage 0105, & 0210 | 4.47 acre +185.36 | |
| <u>Commercial/Industrial:</u> | | |
| <u>Multi-Family Residential</u> – 0110, 0300, 0301, 0510, 0600, 0700, 0710, 0800, 0801, 0803, 0805, & 0864 | 185.36 | 139.01 |
| <u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503 | 185.36 | |
| Mobile Homes Parks - 2802 | 185.36 | |
| <u>Travel Trailer Parks/RV</u> (per space) - 2805,3600 & (mixed use) 5001 | 25.57 +4.47 | |
| <u>Commercial/Industrial:</u> | | |
| <u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, & 7000 (assessed as platted lot or un-subdivided acreage as applicable) | 12.78 | |
| <u>Golf Courses & Driving Ranges</u> - 3800 | 4.47 | |
| <u>Golf Course Support Facilities</u> – 3810 | 4.47 | |
| <u>Commercial /Industrial</u> | | |

The base assessment for all commercial and Industrial buildings and structures shall be \$185.36 for the first 1000 square feet on a parcel. The schedule for above 1000 square feet are as follows below:

Resolution 2018-06

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 \$139.01 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> – 1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1264, 1300, 1400, 1500, 1600, 1604, & 2900 | | 0.184 | 0.137 |
| <u>Business</u> – 1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600, & 3000 | | 0.184 | 0.137 |
| <u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700, & 7900 | | 0.184 | 0.137 |
| <u>Factory/Industrial</u> – 4100, 4104, 4400, 4500, 4600, 4700, & 9100 | | 0.184 | 0.137 |
| <u>Storage</u> – 2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805, & 4900 | | 0.184 | 0.137 |
| <u>Hazardous</u> – 4200, 4300, & 4800 | | 0.184 | 0.137 |
| <u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800 | | 0.184 | 0.137 |

Acreage/Agricultural:

Per acre with total not to exceed \$1085.68 on any one parcel.

RATE

| | |
|---|------|
| <u>Un-subdivided Acreage/Improved</u> – 5000, 5001, 5100, 5101, 5200, 5201, 5220, 5300, 5301, 5350, 5351, 5375, 5376, 5400, 5401, 5500, 5501, 5600, 5601, 5700, 5701, 5800, 5801, 5900, 5901, 6000, 6001, 6100, 6101, 6200, 6201, 6300, 6301, 6400, 6401, 6500, 6501, 6600, 6601, 6606, 6610, 6700, 6701, 6800, 6801, 6900, 6901, 9200, 9600, 9700, 9900, 9902 & 9908 | 4.47 |
|---|------|

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, 8400, & 8500 | 0.00 |
| County, State, federal, Municipal – 8086, 8087, 8088, 8089, 8600, 8700, 8800 & 8900 | 0.00 |
| Military – 8081 & 8100 | 0.00 |

Resolution 2018-06

| | |
|---|------|
| Railroads – 9800 | 0.00 |
| Subsurface Rights & Rights-of-way – 9300, 9400 & 9401 | 0.00 |
| Rivers, Lakes, & Submerged Lands – 9500 | 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.

Total Personal Exemptions -

| | |
|--|------|
| Hema/Para/Quadriplegic – 2100 | 0.00 |
| Total/Permanent Disabled Veteran – 2200 | 0.00 |
| Total/Permanent Surviving Spouse of a Veteran – 2205 | 0.00 |
| Veteran Killed in the Line of Duty – 2250 | 0.00 |
| Total/Permanently Disabled First Responder – 2260 | 0.00 |
| Confined to a wheelchair – 2500 | 0.00 |
| Totally Blind – 2580 | 0.00 |


Section 2. 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.

Section 3. The fire assessment roll for Fiscal Year 2018-19, prepared in accordance with the assessment rates approved hereunder, is hereby approved. The Board hereby authorizes Stacey S. Bailey, Chief, or his designee, to review the fire assessment roll and note any corrections and or adjustments to the fire assessment roll against each parcel of property within the District. Such authorization includes the authority to transmit the fire assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser and/or Tax collector for the purpose of placing the fire assessments on the November 2018 tax bill.

Section 4. Although the Board has determined hereunder not to adopt the full fire assessment rate increase proposed for Fiscal year 2018-19 by Resolution No. 2018-01, the need for additional funding and resources will remain if the District is to be fully equipped to accomplish its fire rescue service mission. The Fire Chief and District staff are hereby authorized and directed to continue reviewing options to address the District’s funding needs for the following fiscal year and beyond. Such options may include but are not limited to fire assessment increases in future budget cycles.

Section 5. Any resolution or parts thereof in conflict herewith are hereby superseded and repealed to the extent of such conflict.

ADOPTED by the Parrish Fire District Board of Commissioners, meeting in regular session this 28th day of August 2018.


SAWYER L. RAMSEY, CHAIRMAN

ATTEST:


HOLLY B. COMBEE, SECRETARY