

RESOLUTION NO. 2025-01 (7.52%)

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR 2025/2026, AUTHORIZING REVIEW OF THE FIRE 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 Parrish Fire District, is a tax supported special purpose district authorized under the provisions of Florida Statue Chapter 191 and Chapter 2004-400 and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

WHEREAS, the Board of Fire Commissioners held a properly advertised public hearing on April 22, 2025, in accordance with Chapter 2004-400 F.S. and,

WHEREAS, the provisions of Chapter 2004-400 F.S., as amended, require that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged to each category of taxable real property; and,

WHEREAS, the rates to be charged can exceed the maximum amounts as set forth within the enabling legislation, as allowed by Chapter 191;

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 that the special fire assessment within Parrish Fire District for the 2025-2026 tax year 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> – 0000,0001,0002,0003,0008,0040,0041, 0050,0055,0725 & 0730 (assessed as platted lot or un-subdivided acreage as applicable)	18.55	
<u>Vacant UnPlatted less than 10 acres</u> – 0010 & 0725; more than 10 acres - (per acre)	6.48	
<u>Single Family Residential/Condominia/Apartments</u> -		
0100, 0101, 0108, 0164, 0300, 0301, 0302, 0400, 0408, 0409, 0410 & 0464	360.12	288.09
First & Second Floor (per unit)	360.12	288.09
Third Floor (per unit) FL3	428.70	342.97
Fourth Floor (per unit)	497.30	397.83
Fifth Floor (per unit)	565.90	452.71
Sixth Floor and above (per unit)	634.50	507.58
<u>Single Family Residential/Condominia/mobile home on acreage</u> 0105, & 0210	6.48 acre +360.12	

CATEGORY	RATE	INCENTIVE RATE
<u>Multi-Family Residential</u> – 0110, 0600, 0700,0800, 0801, 0803, 0805, & 0864	360.12 6.48 acre	299.82
<u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503	360.12 6.48 acre	
Mobile Homes Parks – 2802	360.12	
<u>Travel Trailer Parks/RV</u> (per space) – 0720, 2805,3600 & (mixed use)	36.77 6.48 acre	
<u>Out Buildings</u>	37.12	
<u>Commercial/Industrial:</u>		
Vacant Common Area – 1033, 1040, 1041	6.48	
<u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, 4001 & 7000 (assessed as platted lot or un-subdivided acreage as applicable)	18.55	
<u>Golf Courses & Driving Ranges</u> - 3800	6.48	
<u>Golf Course Support Facilities</u> – 3810	6.48	

Commercial /Industrial

The base assessment for all commercial and Industrial buildings and structures shall be \$360.12 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 \$288.09 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		0.268	0.198
<u>Business</u> – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600, 2700, 2710, 2720, 2730, 2740, 2750, 3000, 3901, 3902, 3903, & 3910		0.268	0.198
<u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 7600, 7601, 7602, 7700, & 7900		0.268	0.198
<u>Factory/Industrial</u> – 4100, 4104, 4400, 4500, 4600 & 9100		0.268	0.198
<u>Storage</u> – 2000, 2003, 2005, 2010, 2800, 4801, 4803, 4804, 4805, & 4900		0.268	0.198
<u>Hazardous</u> – 4200, 4300, 4700, 4800, 4810, & 9200		0.268	0.198
<u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800		0.268	0.198

Acreage/Agricultural:

Per acre with total not to exceed \$1,575.11 on any one parcel. **RATE**

Un-Subdivided AG / Improved / Single Family Residential 360.12
On acreage – 5000 +6.48

Un-subdivided Acreage/Improved – 5010, 5020, 5030, 5100,
5350, 5600, 6000, 6600, 6610, 6700, 6900, 9600, 9700, 9900,
9902 & 9908 6.48

Solar Fields – 5040, & 9901 130.09
per Acre

CATEGORY

RATE

No Assessments

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

Vacant Unusable Tract – 0009, 0900, 0901, 0910, 0938, 0940, 0941, 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, 8901	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 & 9501	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.

BE IT FURTHER RESOLVED, the Board of Fire Commissioners hereby authorize 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 for the purpose of placing it on the tax roll.

ADOPTED by the Parrish Fire District Board of Commissioners, meeting in regular session this 22nd day of April 2025.



KEVIN L. WEBB, VICE-CHAIRMAN

ATTEST:



JOHN Z. GRIESI, SECRETARY