

**RESOLUTION 2023-05
WEST MANATEE FIRE & RESCUE DISTRICT**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST MANATEE FIRE & RESCUE DISTRICT; ADOPTING NON-AD VALOREM ASSESSMENT RATES FOR FISCAL YEAR 2023-2024; APPLYING THE DISTRICT'S ASSESSMENT METHODOLOGY TO PROPERTIES BASED UPON LAND USE CATEGORIES AND ACTUAL USE; PROVIDING FOR ADMINISTRATION OF THE NON-AD VALOREM ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, West Manatee Fire & Rescue District (“District”) is a special purpose district authorized under provisions of Chapter 189 and 191, Florida Statutes (Fla. Stat.), and Chapters 2000-401 and 2001-334 and 2016-255, Laws of Florida (collectively referred to as “Enabling Act”), to levy special assessments and establish a schedule non-ad valorem assessments to fund the District’s fire protection and rescue services including non-transport EMS services; and,

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

WHEREAS, the District’s Board of Fire Commissioners held a properly advertised public hearing on May 16, 2023, in accordance with applicable law including the provisions contained within the District’s Enabling Act and considered and adopted a proposed budget and a proposed non-ad valorem rate assessment rate schedule for Fiscal Year 2023-24 in District Resolution 2023-01; and

WHEREAS, the District’s Board of Fire Commissioners has determined that since 2016 there has been a continual rise in the vacation rental industry with homeowners renting single family residences out to other individuals for remuneration and profit within the District; and

WHEREAS, the District’s Board of Fire Commissioners find that the island cities within the District’s jurisdictional boundaries have become a popular destination for vacation rentals of single family residential properties and many of the single family residential properties are rented on such a frequency that the structure is considered a “transient public lodging establishment” under Florida law; and

WHEREAS, “transient public lodging establishments” are subject to state and local regulations to ensure that such facilities and operations meet minimum life safety standards and they are also required to remit appropriate taxes, licenses and fees when conducting such business operations; and

WHEREAS, the Florida Department of Business and Professional Regulation (DBPR) requires that transient public lodging establishments register with the agency; and

WHEREAS, the barrier island cities within the District’s jurisdictional boundaries regulate transient public lodging establishments and require such establishments obtain business tax receipts to engage in the business of renting such single family residential properties; and

WHEREAS, Florida law requires that fire departments enforce the uniform fire safety standards applicable to all new, existing and proposed structures including transient public lodging establishments; and

WHEREAS, there are increased life safety Fire Code standards applicable to transient public lodging establishments set forth in Florida law (including but not limited to, Florida Statutes and Florida's Administrative Code), that are not otherwise applicable to single family residential structures when such structures are not used as transient public lodging establishments; and,

WHEREAS, properties that are transient public lodging establishments require more District resources to inspect and enforce the Fire Code to ensure that such properties meet higher life safety standards than traditional single family residential properties that are not used as short term vacation rentals; and

WHEREAS, the Board of Fire Commissioners finds that the increased life safety inspection, enforcement, and emergency and fire responses by the District for transient public lodging establishments are comparable to the increased life safety and response requirements needed for commercial properties within the District; and

WHEREAS, the Board of Fire Commissioners finds that the transient public lodging establishments are provided a direct, special benefit from the District's services similar to Commercial/Industrial properties and the application of the Commercial/Industrial assessment rate to such transient public lodging establishment properties fairly apportions the District's assessments amongst all benefiting properties; 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's Board of Fire Commissioners has previously 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 growth rates published by the BEA are also utilized by the majority of the other independent fire districts within Manatee County; and

WHEREAS, at the May 16, 2023 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 6.7%; and

WHEREAS, at that same public hearing, after considering evidence relating to economic conditions and impacts on property owners within the District, the District's Fire Commission elected to lower the personal income growth percentage to an amount less than the BEA average to an amount equating to 4%; and

WHEREAS, at that same public hearing, District Staff applied the above personal income growth rate to the previous year's special assessment rates to develop the proposed Fiscal Year 2023-2024 preliminary assessment rate schedule, attached as "Exhibit 1" 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 2023-2024; and

WHEREAS, while the District generally relies on the land use 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 2016-255, Laws of Florida (and Resolution 2015-03) 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; properties being used as a "transient public lodging establishment"; 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 assessment policy has been and remains that individual parcels shall be evaluated and assessed annually according to the property's land use classification (as Residential, Commercial/Industrial, or Acreage/Agricultural) and the actual use of the property; and

WHEREAS, the District's Board of Fire Commissioners finds that it is fair and reasonable that when residentially zoned properties are used as "transient public lodging establishments" as defined by Florida law, the District should levy the Commercial industrial non-ad valorem assessment rate schedule on such properties because the property's actual use is as a publicly accessible business with heightened life safety requirements that requires the District to expend more resources on inspection, and enforcement; and

WHEREAS, at the August 15, 2023 public hearing the Board of Fire Commissioners heard and considered written and verbal testimony, concerns and objections from residentially zoned property owners and their representatives regarding the application of the District's commercial assessment rate to residentially zoned properties used as transient public lodging establishments; and

WHEREAS, in consideration of the concerns raised, the Board of Fire Commissioners hereby clarifies that the application of the District's commercial assessment rate to residentially zoned properties (due to the use of such property as a transient public lodging establishments) shall not alter, amend or modify the general land use and zoning categories of the applicable local general purpose governments (county or cities) having jurisdiction over such properties, nor shall the application of the District's commercial rate schedule to such properties be deemed to authorize or prohibit any land use activities or uses regulated by the general purpose governments; and

WHEREAS, the Board of Fire Commissioners hereby clarifies that the application of the District's commercial assessment rate to residentially zoned properties used as a transient public lodging establishments is being applied for District purposes only to properly apportion the fire, rescue and emergency medical services assessments amongst the District's benefiting property owners and insure that all specially benefited properties are paying properly apportioned assessments for the services received; and

WHEREAS, the District's Board of Fire Commissioners finds that the application of the Commercial/Industrial non-ad valorem assessment rates to transient public lodging establishments within the District's jurisdictional boundaries serves a legitimate public purpose and protects the health, safety and welfare of the public within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of West Manatee Fire & Rescue District that the following rates for non-ad valorem fire assessment charges within West Manatee Fire & Rescue District for the 2023 - 2024 tax year be as follows:

SECTION 1: RECITALS. The Board of Fire Commissioners of the West Manatee Fire & Rescue District hereby find that the recitals set forth above are true and correct and are hereby adopted fully by reference.

SECTION 2: ASSESSMENT RATE SCHEDULE: The 2023-2024 Non-Ad Valorem Fire Assessment Rate Schedule attached as Exhibit 1 to this Resolution is hereby approved and adopted fully by reference.

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 2023-2024 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, DBPR information or other information providing by other regulatory or governmental entities, 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 West Manatee Fire & Rescue District Board of Commissioners, meeting in regular session this 15th day of August, 2023.




Commissioner



Commissioner



Commissioner



Commissioner

Attested by:  _____, Secretary

(Seal)



EXHIBIT 1
West Manatee Fire & Rescue District
2023-2024 Non-Ad Valorem Fire Assessment Rate Schedule

Category	Use Code(s)	Rate
<u>LOTS / ACERAGE: Estimated 677 Parcels and \$77,652 in assessments</u>		
Vacant Platted Lot (per lot) – 0000, 0001, 0002, 0003, 0008, 0040, 0041, 0050, 0055.....		\$29.00
Vacant Platted Lot More Than 10 Acres – 0131, 9909 (per acre).....		\$29.00
Vacant Unplatted Parcel Less Than 10 Acres – 0010 (per acre).....		\$29.00
Vacant Commercial and Industrial Parcels- 1000,1001, 1004, 1033, 1040, 1041, 4000, 4001 (per lot)		\$29.00
Unsubdivided Acreage- 5000, 5010, 5020, 5030, 5040, 5100, 5200, 5220, 5250, 5300, 5350, 5375, 5400, 5500, 5600, 5700, 5800, 5900, 6000, 6100, 6200, 6300, 6400, 6500, 6600, 6606, 6610, 6700, 6800, 6900, 9200, 9700, 9900, 9901, 9902, & 9908 (per acre)		\$29.00
Unsubdivided Acreage with Improvements- 5001, 5101, 5201, 5301, 5351, 5376, 5401, 5501, 5601, 5701, 5801, 5901, 6001, 6101, 6201, 6301, 6401, 6501, 6601, 6701, 6801, 6901, 7000, 9600 (per acre)		\$29.00 +
The base assessment for all buildings and structures on un-subdivided acreage shall be \$546.61 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2367 per square foot.		
<u>RESIDENTIAL: Estimated 18,762 Parcels and \$9,968,604 in assessments</u>		
*Based on their actual use as Transient Public Lodging Establishments, approximately 2,471 residential parcels are being assessed at the commercial rate resulting in an estimated \$2,301,573 in assessments.		
<u>Single Family Residential</u> – 0100, 0101, 0108, 0132, 0164, 0400, 0408, 0409, 0410, 0464		\$219.94 (\$0.1297)
The base assessment for all residential buildings and structures shall be \$219.94 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1297 per square foot.		
<u>Single Family Residential/ Condominia on Acreage</u> – 0105, 0210		\$219.94 (\$0.1297) + 29.00 per acre.
The assessment for single family residential/condominia parcels 10 acres or more is \$29.00 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$219.94 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.1297 per square foot.		
<u>Residential/Condominia Fire Sprinkler Discount</u>		
The base and square footage assessment for all residential and condominium buildings and structures that are protected by an approved non-required fire sprinkler system in accordance with Resolution #2008-02 shall be discounted 25%. The base assessment shall be \$164.95 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.0972 per square foot.		
<u>Multi-Family Residential</u> – 0110, 0300, 0301, 0302, 0600, 0700, 0710, 0800, 0801, 0803, 0805 & 0864		\$219.94/unit
The schedule for all square footage above 1000 square feet per unit is \$0.1297 per square foot.		
<u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502 0503, 0720, 0725, & 0730.....		\$219.94/unit
The schedule for all square footage above 1000 square feet per unit is \$0.1297 per square foot.		

Mobile Home Parks – 2802.....\$219.94/unit
 The base assessment for Mobile Home Parks will be \$219.94 per residential unit. For non-residential buildings or structures, the rate will be \$546.61 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.2367 per square foot.

Residential Common Areas – 0900 & 0901

The assessment of common elements shall be determined by the Property Appraiser and prorated in accordance with Florida Statutes 193.0235. To the extent applicable, common elements shall be assessed based upon size and type of the lot, building or structure pursuant to this assessment schedule.

0900, 0910, 0938, 0940, 0941 Vacant Residential Common Areas (per acre)\$29.00 acre
 0901- All Other Building or Structures
 Base rate for the first 1,000 square feet\$546.61 base
 Plus a per square foot amount for each square foot over 1000.\$0.2367 per

COMMERCIAL INDUSTRIAL: Estimated 670 Parcels and \$1,013,770 in assessments

*Based on their actual use as Transient Public Lodging Establishments, approximately 2,471 residential parcels are being assessed at the commercial rate resulting in an estimated \$2,301,573 in assessments.

Golf Courses and Driving Ranges – 3800.....\$29.00/acre
 Golf Course Support Facilities – 3810.....\$29.00/acre
\$546.61 base \$0.2367 sq. ft.

The assessment for golf course support facilities parcels 10 acres or more is \$29.00 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$546.61 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.2367 per square foot.

Recreational Vehicle Parks/Camps –2805, 2832, & 3600.....\$546.61 (\$0.2367)
 The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$546.61 for the first 1000 square feet for all buildings, structures and net rental spaces. The schedule for all square footages over 1000 square feet shall be \$0.2367 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$546.61 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is as follows:

<u>Category</u>	<u>Use Code(s)</u>	<u>Over 1000 S.F. Assessment</u>
Mercantile – 1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604 & 2900.....		\$0.2367
Business – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600 & 3000.....		\$0.2367
Assembly – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 3910 7600, 7601, 7602, 7700 & 7900.....		\$0.2367
Factory/Industrial – 4100, 4104, 4400, 4500, 4600, 4700, 4810, & 9100.....		\$0.2367
Storage – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805 & 4900.....		\$0.2367
Hazardous – 4200, 4300 & 4800.....		\$0.2367
Institutional – 7200, 7210, 7300, 7400, 7500 & 7800.....		\$0.2367

Commercial/Industrial with a Non-Required Sprinkler Systems -

The base and square footage assessment for commercial and industrial buildings and structures that are protected by a non-required but approved fire sprinkler system in accordance with Resolution #2008-02 shall be discounted 25%. The base assessment shall be \$409.97 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1775 per square foot. This shall only apply to those buildings or structures that are not required by Ordinance #2004-07 to be sprinkled.

Exempted: Estimated 279 Parcels and \$9,591 in assessments

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

<u>Category</u>	<u>Use Code(s)/Exemption Code(s)</u>	<u>Assessment</u>
Vacant Unusable Tract -	0009, 1009 &	\$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
Railroads -	9800.....	\$0.00
Subsurface Rights & Rights-of-Way –	9300, 9400, 9401, & 9501.....	
\$.00		
Rivers, Lakes, & Submerged Lands –	9500.....	\$0.00
Personal Total Exemptions –	2100 - Hema/Para/Quadriplegic.....	\$0.00
	2200 - Total/Permanent Disabled Veteran.....	\$0.00
	2500 - Confined to a Wheelchair.....	\$0.00
	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.