

**CEDAR HAMMOCK FIRE CONTROL DISTRICT
RESOLUTION 2016-05**

**FINAL 2016-2017 NON-AD VALOREM
FIRE ASSESSMENT RATE SCHEDULE**

WHEREAS, the Cedar Hammock Fire Control District (District) is an independent special purpose taxing district authorized under the provisions of Chapters 189 and 191, Florida Statutes, and Chapter 2015-197, Laws of Florida ("Special Act"), to levy a non-ad valorem assessment on all taxable real property within the District's jurisdictional boundaries; and,

WHEREAS, the District utilizes the uniform method of collecting its non-ad valorem assessments in accordance with its Special Act and Sections 191.011 and 197.3632, Florida Statutes; and

WHEREAS, the Board of Fire Commissioners held a properly advertised public hearing on May 12, 2016 and September 7, 2016, for purposes of fixing the rate of the District's non-ad valorem assessments in accordance with the provisions set forth in the District's Special Act and applicable general law; and,

WHEREAS, the District's Special Act confirmed the District's non-ad valorem assessment rates set forth in District Resolution 2014-07 (adopted September 10, 2014) and provided that the District may amend its non-ad valorem assessment rates in accordance with Florida Statutes 191.009; and,

WHEREAS, Florida Statutes 191.009(2), 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, pursuant to District Resolution 2014-04 (adopted May 8, 2014) the District determines the average annual growth rate in Florida personal income over the previous five years using the data provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and,

WHEREAS, the BEA has determined that the average annual growth rate in Florida personal income over the previous five years is 4.16%; and,

WHEREAS, pursuant to the District's Special Act and applicable general law, the District has applied the BEA's average annual growth rate in Florida personal income over the previous five years to the non-ad valorem assessment rates charged by the District for the 2015-2016 tax year in Resolution 2015-06 to determine the non-ad valorem assessment rates provided for in this Resolution 2016-05 for the 2016-2017 tax year; and,

NOW THEREFORE BE IT RESOLVED, by the Board of Fire Commissioners of the Cedar Hammock Fire Control District that:

1. **RECITALS**. The above recitals are true and correct and are fully incorporated herein by reference.
2. **ASSESSMENT RATE SCHEDULE**. The Board of Fire Commissioners of the Cedar Hammock Fire Control District hereby adopt the following non-ad valorem assessment rate schedule for fire assessments charges within the Cedar Hammock Fire Control District for the 2016-2017 tax year:

Category	Use Codes	Rates
<u>Residential</u>		
<u>Vacant Platted Lot</u>	0000, 0001, 0002, 0008, 0450, 0550, 0130	\$12.19 Per Lot
<u>Vacant Platted Lot more than 10 acres</u>	0131	\$12.19 Per Acre
<u>Vacant Unplatted Parcel less than 10 acres</u>	0010	\$12.19 Per Acre
<u>Single Family Residential</u>	0100, 0108, 0164, 0500	\$173.13 Per Unit
The base assessment for all residential buildings and structures shall be \$173.13 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.		
<u>Residential Condominia</u>	0400, 0410, 0464	
Shall be assessed per dwelling unit as follows:		
0400	1. Units located on the first and second floors	\$173.13 Per Dwelling Unit
0400	2. Units located on the third floor	\$173.13 Per Dwelling Unit
0400	3. Units located on the fourth floor	\$199.44 Per Dwelling Unit
0400	4. Units located on the fifth floor	\$199.44 Per Dwelling Unit
0400	5. Units located on the sixth floor and above	\$214.05 Per Dwelling Unit
<u>Multi-Family Residential</u>	0110, 0300, 0301, 0510, 0600, 0700, 0710, 0800, 0801, 0803, 0805, 0864	
Shall be assessed as follows:		
0300	1. Units located on the first and second floors	\$173.13 Per Dwelling Unit
0300	2. Units located on the third floor	\$173.13 Per Dwelling Unit
0300	3. Units located on the fourth floor	\$199.44 Per Dwelling Unit
0300	4. Units located on the fifth floor	\$199.44 Per Dwelling Unit
0300	5. Units located on the sixth floor and above	\$214.05 Per Dwelling Unit
<u>Mobile Homes</u>	0201, 0202, 0203, 0264, 0500, 0411, 0412, 0413, 0501, 0502, 0503	\$173.13 Per Unit
<u>Mobile Home Parks</u>	2802	\$173.13 Per Unit
<u>Travel Trailers & Travel Trailer Spaces</u> (as determined by override)		\$115.51 Per Unit
<u>Recreational Vehicle (RV) Parks</u>	2805	\$173.13 Per Unit
<u>Residential portion of mixed use</u> (as determined by override)	1200, 1205	\$115.51 Per Unit
<u>Any other Residential Unit</u>		\$173.13 Per Unit

Residential Common Areas

0900, 0901

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.

Commercial/Industrial

*Vacant Platted Lot	1000, 1001, 1004, 1033, 4000, 7000	\$12.19	Per Lot
*Golf Courses and Driving Ranges (as determined by override)	3800	\$12.19	Per Acre

**(except that not more than \$2,000.00 shall be assessed against any one parcel)*

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$305.51 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:

Category	Use Codes	Rates	
Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1264, 1300, 1400, 1500, 1600, 1604, 2900	\$0.0996	Per Sq.Ft.
Business	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600, 3000	\$0.1583	Per Sq.Ft.
Assembly	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900	\$0.1225	Per Sq.Ft.
Factory/Industrial	4100, 4104, 4400, 4500, 4600, 4700 & 9100	\$0.0475	Per Sq.Ft.
Storage	2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810, 4801, 4803, 4804, 4805, 4900	\$0.1536	Per Sq.Ft.
Hazardous (H)	4200, 4300, 4800	\$0.2075	Per Sq.Ft.
Institutional (I)	7200, 7210, 7300, 7400, 7500, 7800	\$0.0567	Per Sq.Ft.

Acreage/Agricultural:

*Unsubdivided Acreage 5000, 5100, 5200, 5220, 5300, 5350, 5375, 5400, 5500, 5600, 5700, 5800, 5900, 6000, 6100, 6200, 6300, 6400, 6500, 6600, 6606, 6610, 6700, 6800, 6900, 9200, 9600, 9700, 9900 \$12.19 Per Acre

*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, 9902 \$12.19 Per Acre

The base assessment for all buildings and structures on unsubdivided acreage shall be \$305.51 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1585 per square foot.

***(except that not more than \$2,000.00 shall be assessed against any one parcel)**

Exempted:

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

Category	Use Codes	Rates
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 Right & Rights-of-Way	9300, 9400	\$0.00
Rivers, Lakes, &Submerged Lands	9500	\$0.00
Personal Total Exemptions	2100 – Herma/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.

3. **ADMINISTRATION.** The Board of Fire Commissioners hereby authorizes Fire Chief Jeffrey S. Hoyle to review the fire assessment roll and note any corrections and/or adjustments to the fire assessment levy against each parcel of property within the District. Such authorization includes the authority and direction for Fire Chief Jeffrey S. Hoyle to transmit the fire assessment roll, including corrections and/or adjustments to the Manatee County Property Appraiser for the purpose of placing such levy on the county tax roll.

4. **SEVERABILITY.** If any section, subsection, sentence, clause or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.

5. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by the Board of Fire Commissioners of the Cedar Hammock Fire District at a public hearing this 7th of September, 2016.

Attest:



Michael B. Holderness, Commissioner/Secretary



Thomas P. Flynn, Chairman

NOT PRESENT

Daniel N. Brunner, Vice
Chairman



Diane M. Bennett, Commissioner

NOT PRESENT

J. Stephen Litschauer,
Commissioner