

**CEDAR HAMMOCK FIRE CONTROL DISTRICT  
RESOLUTION 2018-06**

**FINAL 2018-2019 NON-AD VALOREM FIRE ASSESSMENT RATE SCHEDULE**

**A RESOLUTION OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT OF MANATEE COUNTY, FLORIDA TO FINALIZE THE 2018-2019 NON-AD VALOREM FIRE ASSESSMENT RATE SCHEDULE; PROVIDING FOR AN EFFECTIVE DATE.**

**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 17, 2018 and September 13, 2018, 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 4.4%; 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 2017-2018 tax year in Resolution 2017-05 as subsequently amended by Resolution 2018-01 to determine the non-ad valorem assessment rates provided for in this Resolution 2018-06 for the 2018-2019 tax year; and,

**WHEREAS**, pursuant to District Resolution 2018-01, to the extent that it is discovered at any time that a conflict exists between a use code assigned to an assessed property and the actual use of the property, the actual use shall control and the subject property shall be assessed accordingly by the District.

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

**RECITALS.** The above recitals are true and correct and are fully incorporated herein by reference.

**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 2018-2019 tax year as contained in Exhibit 1.

**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.

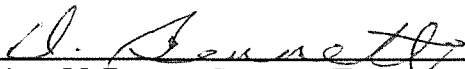
**SEVERABILITY.** If any section, subsection, sentence, clause or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.


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

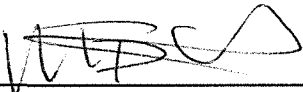
**DULY ADOPTED** by the Board of Fire Commissioners of the Cedar Hammock Fire District at a public hearing this 13<sup>th</sup> day of September, 2018.


**CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**ATTEST:**

  
\_\_\_\_\_  
Diane M. Bennett, Secretary/Treasurer

  
\_\_\_\_\_  
Daniel N. Brunner, Chairman

  
\_\_\_\_\_  
Michael B. Holderness, Vice Chairman

  
\_\_\_\_\_  
Ronald D. Getman, Commissioner

**NOT PRESENT**  
\_\_\_\_\_  
John H. Stevens, Commissioner

*Document is signed by: Daniel N. Brunner, Chairman; Michael B. Holderness, Vice Chairman; Ronald D. Getman, Commissioner; and Diane M. Bennett, Secretary/Treasurer. Commissioner John H. Stevens was not present.*

**EXHIBIT 1**  
**2018-2019 NON-AD VALOREM FINAL**  
**FIRE ASSESSMENT RATE SCHEDULE**

Category	Use Codes	Rates
<b><u>Residential</u></b>		
<u>Vacant Platted Lot</u>	0000, 0001, 0002, 0008, 0040, 0055, 0130	\$13.25 Per Lot
<u>Vacant Platted Lot more than 10 acres</u>	0131, 9908	\$13.25 Per Acre
<u>Vacant Unplatted Parcel less than 10 acres</u>	0010	\$13.25 Per Acre
<u>Single Family Residential</u>	0100, 0101, 0108, 0132, 0164	\$188.16 Per Unit
The base assessment for all residential buildings and structures shall be \$188.16 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, 0406, 0408, 0409, 0410, 0464	
Shall be assessed per dwelling unit as follows:		
0400	1. Units located on the first and second floors	\$188.16 Per Dwelling Unit
0400	2. Units located on the third floor	\$188.16 Per Dwelling Unit
0400	3. Units located on the fourth floor	\$216.76 Per Dwelling Unit
0400	4. Units located on the fifth floor	\$216.76 Per Dwelling Unit
0400	5. Units located on the sixth floor and above	\$232.63 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	\$188.16 Per Dwelling Unit
0300	2. Units located on the third floor	\$188.16 Per Dwelling Unit
0300	3. Units located on the fourth floor	\$216.76 Per Dwelling Unit
0300	4. Units located on the fifth floor	\$216.76 Per Dwelling Unit
0300	5. Units located on the sixth floor and above	\$232.63 Per Dwelling Unit
<u>Mobile Homes</u>	0050, 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, 0503	\$188.16 Per Unit
<u>Mobile Home Parks</u>	2802	\$188.16 Per Unit
Travel Trailers & Travel Trailer Spaces (as determined by override)		\$125.54 Per Unit
<u>Recreational Vehicle (RV) Parks</u>	2805	\$188.16 Per Unit
<u>Residential portion of mixed use</u> (as determined by override)	1200, 1205	\$125.54 Per Unit
<u>Any other Residential Unit</u>		\$188.16 Per Unit
<u>Residential Common Areas</u>	0900, 0901, 0910, 0940, 0941, 0950	

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, 1040, 4000, 7000	\$13.25 Per Lot
*Golf Courses and Driving Ranges (as determined by override)	3800	\$13.25 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 \$332.03 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:

<b>Category</b>	<b>Use Codes</b>	<b>Rates</b>
Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604, 2900	\$0.1083 Per Sq.Ft.
Business	1700, 1704, 1710, 1800, 1900, 1910, 1904, 2200, 2300, 2500, 2600, 3000	\$0.1721 Per Sq.Ft.
Assembly	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900	\$0.1331 Per Sq.Ft.
Factory/Industrial	4100, 4104, 4400, 4500, 4600, 4700 & 9100	\$0.0516 Per Sq.Ft.
Storage	2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810, 4801, 4803, 4804, 4805, 4810, 4900	\$0.1669 Per Sq.Ft.
Hazardous (H)	4200, 4300, 4800	\$0.2255 Per Sq.Ft.
Institutional (I)	7200, 7210, 7300, 7400, 7500, 7800	\$0.0616 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	\$13.25 Per Acre
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\*Unsubdivided Acreage with  
Improvements

\$13.25 Per Acre

5001, 5101, 5201, 5301, 5351, 5376, 5401, 5501,  
5601, 5701, 5801, 5901, 6001, 6101, 6201, 6301,  
6401, 6501, 6601, 6701, 6801, 6901, 9902

The base assessment for all buildings and structures on unsubdivided acreage shall be \$332.03 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1651 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, 9909	\$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, 9401	\$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.