

**RESOLUTION 2024-03
CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**FINAL 2024-2025 NON-AD VALOREM FIRE ASSESSMENT RATE
SCHEDULE**

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE
CEDAR HAMMOCK FIRE CONTROL DISTRICT OF MANATEE COUNTY,
FLORIDA, TO IMPOSE NON-AD VALOREM ASSESSMENTS FOR FISCAL
YEAR 2024-2025; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Cedar Hammock Fire Control District (“District”) is a special purpose fire district authorized under the provisions of Chapter 189 and 191, Florida Statutes (Fla. Stat.), and established under Chapter 57-1546, Laws of Florida and recodified and amended by Chapters 2000-391, 2005-297, 2007-283, 2015-197, and 2022-242, Laws of Florida (Collectively referred to as the “Enabling Legislation”), to levy special non-ad valorem assessments for fire and rescue services and establish a schedule of maximum special assessments above which non-ad valorem fire assessments for the District may not exceed; and

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

WHEREAS, the Board of Fire Commissioners for the District, on behalf of the District, held a properly advertised public hearing on May 16, 2024, in accordance with applicable law including the provisions contained within the District’s Special Act; 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 previously adopted Resolution 2014-04 and 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 use of the BEA as the standard for determining the average annual personal income growth rate in Florida is also utilized by the majority of the other independent fire districts within Manatee County; and

WHEREAS, at the June 20, 2024, 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 7.48%; and

WHEREAS, at that same public hearing, District Staff applied the 7.48% personal income growth rate to the previous year's special assessment rates to develop the proposed Fiscal Year 2024-2025 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 2024-2025; and

WHEREAS, while the District generally relies on the 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 205-197, Laws of Florida (and Resolution 2014-07) 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; 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 fire assessment policy has been and remains that individual parcels shall be assessed annually according to actual use of the property; and

WHEREAS, the District plans to assess previously unassessed property located within the District's jurisdiction, currently receiving and benefitting from services, but erroneously omitted from the assessment rolls as non-profit or not-for property properties.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of Cedar Hammock Fire Control District that the following rates for non-ad valorem fire assessment charges within Cedar Hammock Fire Control District for the 2024-2025 tax year be as follows:

SECTION 1: RECITALS. The Board of Fire Commissioners of the Cedar Hammock Fire Control District hereby find that the recitals set forth above are true and correct and are hereby adopted fully by reference, and that the contents of this Resolution and its Exhibits are in accordance with the statutory requirements of Section 191.011, Fla. Stat. and applicable Florida Law.

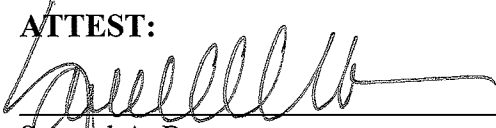
SECTION 2: ASSESSMENT RATE SCHEDULE: The 2024-2025 Non-Ad Valorem Fire Assessment Rate Schedule and Reallocation Proposal attached as "Exhibit 1" to this Resolution is hereby approved and adopted fully by reference, subject to the public hearing scheduled for **June 20, 2024, at 6:00 P.M. at the District's Station #1, 5200 26th Street West, Bradenton FL 34207.**

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 2024-2025 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, 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 Cedar Hammock Fire Control District Board of Commissioners, meeting in regular session this 20th day of June 2024.

ATTEST:



Samuel A. Reasoner
Secretary/Commissioner

Not Present

Ronald D. Getman, Chairman

Richard G. Findlay

Richard G. Findlay, Vice Chairman

Marnie E. Matarese

Marnie E. Matarese, Commissioner

Not Present

John H. Stevens, Commissioner