RESOLUTION 2026-01
NORTH RIVER FIRE DISTRICT

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE NORTH RIVER FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR FISCAL YEAR 2026-27; 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 North River Fire District ("District") is an independent special purpose taxing district organized under the provisions of Chapters 189 and 191, Florida Statutes, and Chapter 2007-280, Laws of Florida ("Special Act") that is authorized by the Florida Legislature to levy a non-ad valorem special assessment, sometimes referred to as a fire assessment, on all taxable real property within the District's jurisdictional boundaries to fund the annual provision of fire services and facilities; and,

WHEREAS, the District's Board of Fire Commissioners held a properly advertised public hearing on April 16, 2026, in accordance with general law and the Special Act, and adopted Resolution 2026-01 that established a schedule of non-ad valorem fire assessments for Fiscal Year 2026-2027; and,

WHEREAS, the Fiscal Year 2026-2027 fire assessment schedule provided for in Resolution 2026-01 increased the assessment rates established for the prior year (Fiscal Year 2025-2026) by the average annual growth rate in Florida personal income over the previous five years as authorized pursuant to Section 191.009(2), Florida Statutes; and,

WHEREAS, pursuant to District Resolution 2015-03 (adopted April 16, 2015) the District determined the average annual growth rate in Florida personal income over the previous five years based upon the data provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and

WHEREAS, at the April 16, 2026, public hearing, District staff presented information to the District's Fire Commissioners that the average annual growth rate in Florida as determined by the BEA for the previous five years was 8.00%, and that the proposed Fiscal Year 2026-2027 assessment rate schedule in Resolution 2026-01 was developed incorporating that growth rate into the schedule; and

WHEREAS, the Special Act provides for apportionment of the fire assessments according to property usage and establishes three general usage categories consisting of (1) vacant parcels, (2) residential parcels, and (3) commercial/industrial parcels; and

WHEREAS, apportionment on the basis of property usage recognizes the common conditions typically found among parcels within each category, and the distinctions between each property use category regarding the resources necessary to combat fire incidents and the hazards faced by District personnel in responding to fire and emergency incidents, which thereby appropriately measures the relative special benefit conveyed to assessed parcels in each category by the District's provision of fire services and facilities, as required by Florida law; and

WHEREAS, for example, multi-story residential properties are generally similar with respect to the conditions presented and therefore the resources necessary to respond to fire incidents at such properties (i.e. a fire in a three story residential condominium complex requires substantially similar resource deployment and involves substantially similar hazards as a fire in a comparable three story apartment building), while the resources deployed in response to a residential fire incident are typically very different compared to vacant parcel fires (where the

primary objective may be containing the spread of fire) or commercial/industrial parcel fires (where hazardous materials or quantities thereof uncommon in residential uses are often present); and

WHEREAS, the Special Act references certain four digit property usage codes promulgated by the administrative rules of the Florida Department of Revenue ("FDOR"), which codes (or variations thereof) are assigned to each parcel by the county property appraiser for purposes of ad valorem taxation, and lists exemplary codes for each use category as illustrative examples to guide the District in determining which category each parcel should be assigned to and the applicable fire assessment rate; and

WHEREAS, with respect to the residential use category, the Special Act provides that residential parcels "shall include all parcels that are developed for residential purposes and are usually classified by the property appraiser as Use Code types "0100," "0200," "0300," "0400," "0500..."; and

WHEREAS, the Special Act further provides that surcharges may be assigned by the District for dwelling units located on the second, third, fourth or higher floors, which recognizes the greater hazard faced by District personnel and greater resources required to fight fires on higher floors, and therefore the greater special benefit conveyed to properties developed with multi-story residential buildings; 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, codes referenced in the Special Act become obsolete or are superseded by FDOR or the county property appraiser, parcel splits or combinations, administrative oversight, or clerical errors in assignment of the codes, any of which 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 according to actual use of the property, and that multi-story residential properties shall be assessed consistently regardless of whether they are classified or coded as condominiums, apartments or multifamily, with a surcharge or additional amount assessed for dwelling units located on higher floors, as expressly authorized by Section 15(2) of the Special Act; and

WHEREAS, such policy ensures proportionate allocation of the fire assessment which reflects the legislative intent set forth in the Special Act and the relative special benefit conveyed to parcels in each usage category by the District's provision of fire services and facilities, and which complies with the apportionment requirements of Florida law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of North River Fire District that:

SECTION 1: RECITALS. The Board of Fire Commissioners of the North River Fire 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 2026-2027 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 Joseph M. Sicking, Fire Chief, or his designee, to review the non-ad valorem fire assessment roll prepared for Fiscal Year 2026-2027 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 North River Fire District Board of Commissioners, meeting in regular session this 16th day of April 2026.

ATTEST:

SCOTT R. SMITH, SECRETARY/TREASURER

Robert M. Bell, Chair

ROBERT BELL, CHAIRMAN

EXHIBIT 1
2026-2027 Non-Ad Valorem Fire Assessment Rate Schedule
Resolution 2026-01

CATEGORY	ASSESSMENT RATE	INCENTIVE RATE
Residential: Shall include all parcels that are developed for residential purposes. Surcharges assigned for dwelling units located on the third, fourth, fifth or higher floors.		
Vacant Platted Lot 0000, 0001, 0003, 0040, 0041, (assessed as platted lot or un-subdivided acreage as applicable)	25.89	
Single Family Residential/Condominia 0100, 0105, 0108, 0164, 0201, 0202, 0203, 0210, 0264, 0400, 0408, 0409, 0410, 0411, 0412, 0413, 0464, 0501, 0502, 0503, 2010 & 2802	285.62	
Residential Condominia/Apartment Units – Shall be assessed per dwelling unit as follows:		
First & Second Floors (per unit)	285.62	
Third Floor (per unit) – FL3	428.46	
Fourth Floor (per unit) – FL4	571.30	
Fifth Floor (per unit) – FL5	714.23	
Sixth Floor and above (per unit) – FL6	856.93	
NOTE: A 25% improved hazard rating will be granted to residential buildings equipped with a non-required, complete internal fire suppression system as follows:		
Residential/Condominia with Non Required Sprinkler System		
Single Family Sprinkled/1st & 2nd Floor Condo – SPC,		214.22
Third Floor (per unit)		321.34
RV Parks – Shall be assessed per dwelling unit or available rental space as applicable. 0002, 0050, 0055, 0720 & 2805	142.80	

CATEGORY	ASSESSMENT RATE	INCENTIVE RATE
Multi-Family Residential - Surcharges are assigned for dwelling units located on the third, fourth, fifth or higher floors. 0110, 0300, 0301, 0302, 0600, 0700, 0800, 0801, 0803, 0805, 0864 & 7400.		
First & Second Floors (per unit)	285.62	
Third Floor (per unit) – FL3	428.46	
Fourth Floor (per unit) – FL4	571.30	
Fifth Floor (per unit) – FL5	714.23	
Sixth Floor and above (per unit) – FL6	856.93	

Residential Common Areas: 0900, 0901, 0910, 0938, 0940 & 0941
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 §193.0235, 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 (assessed as platted lot or un-subdivided acreage as applicable)

Commercial /Industrial
Commercial/Industrial parcels shall include all other developed parcels that are not included in the residential category. The base assessment for all commercial and Industrial buildings and structures shall be $518.80 for the first 1000 square feet on a parcel. The schedule for over 1000 square feet is in accordance with the following schedule and hazard classification.

Category Use Code(s)	Over 1000 S.F. Assessment: S.F. Assessment	Incentive S.F. Assessment
Mercantile – 1100, 1101, 1102, 1103, 1104, 1110, 1114, 1200, 1205, 1230, 1300, 1400, 1500, 1600, & 1604	0.27	0.200
Business – 0101, 1264, 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2005, 2200, 2300, 2500, 2600, 2700, 2710, 2720, 2730, 2740, 2750, 2900 & 3000.	0.27	0.200
Assembly – 0710, 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3600, 3700, 3810, 3901, 3902, 3903, 3910, 7601, 7602, 7700, & 7900	0.29	0.218
Factory/Industrial –4001, 4100, 4104, 4200, 4400, 4500, 4600, 4700, 4800, 4803, 4804, 4805, 9000*, & 9100	0.29	0.218
Storage – 2000, 2003, 2800, 4801, 4810 & 4900	0.27	0.200
Hazardous – 1105, 4300, & 9200	0.58	0.435
Institutional – 7210, 7300, 7500, & 7800	0.27	0.200

Commercial/Industrial with Non-Required Sprinkler Systems

The base and square footage assessment for commercial and industrial buildings and structures that are protected by a total, non-required, compliant sprinkler system shall receive a 25% improved hazard rating. The following buildings and structures granted this incentive based on NFPA 101/Life Safety Code and Local Ordinance 31. The base assessment shall be $389.10 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet shall be assessed per square foot based on the use code assigned; however, the district may grant an improved hazard rating to all or part of the building or structure if equipped with complete internal fire suppression facilities.

CATEGORY		ASSESSMENT RATE
Acreage/Agricultural: Per acre with total not to exceed $2592.56 - (184 acres max) on any one parcel.		
Un-subdivided Acreage 0008, 0010, 0725, 0730, 1000, 1004, 1033, 1040, 1041, 3800, 4000, 5000, 5100, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 7000, 8901, 9002*, 9600, 9700, 9900, 9908 & 9909	Per Acre	14.09
Un-subdivided Acreage with improvements 1001, 1233, 1240, 5010, 5020, 5030, 5040, 9901 & 9902	Per Acre	14.09
Shade House Structures	Sq. Ft.	0.07
No Assessments The following parcels are hereby not levied a non-ad valorem fire assessment: 0009, 1009, 2832, 7100**, 7101**, 7200, 7600, 8081, 8082, 8083, 8084, 8085, 8086, 8087, 8088, 8089, 8100, 8200, 8300, 8400, 8500, 8600*, 8700, 8800, 8900, 9300, 9400, 9401, 9500 & 9800.		

*__Leasehold Interest, Government Owned__ (8600, 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.

**__Church Owned Properties & Residences__ with or without buildings and structures are exempt