**RESOLUTION 2026- 07**
**NORTH RIVER FIRE DISTRICT**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE NORTH RIVER FIRE DISTRICT ADOPTING THE FINAL FIRE ASSESSMENT (NON-AD VALOREM ASSESSMENT) RATES FOR FISCAL YEAR 2026-27; IMPOSING NON-AD VALOREM ASSESSMENTS; CERTIFYING THE NON-AD VALOREM ASSESSMENT ROLL; PROVIDING FOR DISCRETION TO DIRECT BILL NON-AD VALOREM ASSESSMENTS; PROVIDING FOR AMENDMENTS TO THE FIRE ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT THE NON-AD VALOREM ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER AND TAX COLLECTOR ; AND PROVIDING FOR 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.

**WHEREAS,** Chapters 191 and 197, *Florida Statutes*, provides a mechanism to place non-ad valorem assessments on the tax bill and collect such assessments through statutory processes that are subject to interlocal agreements with the Property Appraiser and Tax Collector for that purpose; and

**WHEREAS,** the Fire Commission finds that it is in the best interests of the District to adopt the assessment roll on file with the District and to certify the assessment roll to the County Property Appraiser and Tax Collector using the tax bill collection processes provided for in Chapters 191 and 197, *Florida Statutes*, and also retain discretion to collect non-ad valorem assessments within the assessment roll through direct billing if it is necessary for the District to utilize such means.

**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 IMPOSITION:** Pursuant to Chapter 191, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of non-ad valorem assessments, the 2026-2027 Non-Ad Valorem Fire Assessment Rate Schedule, attached hereto and incorporated herein as Exhibit 1, is hereby imposed and levied on all benefitted lands within the District. The lien of the non-ad valorem assessments for District services imposed and levied pursuant to this Resolution shall be effective upon passage of this Resolution.

**SECTION 3: ADMINISTRATION AND AMENDMENT:** 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, amendments and adjustments, to the Manatee County Property Appraiser for the purpose of placing the assessment on the annual property tax bill.

**SECTION 4: COLLECTION AND ENFORCEMENT:**

A. **Tax Roll Assessments.** The non-ad valorem assessments imposed on the benefited properties within the District shall be collected at the same time and in the same manner as County taxes in accordance with the statutory processes provided for in Chapters 191 and 197, *Florida Statutes*, as set forth in **Exhibit "1"** and the assessment roll.

B. **Direct Bill Assessments.** At the District's sole discretion, the District may collect the non-ad valorem assessments as set forth in **Exhibit "1"** and the assessment roll in any of the manners provided for in sections 191.009 and 191.011, *Florida Statutes*, including direct billing of said assessments. Assessments directly collected by the District are due in full on March 1, 2027. In the event that a directly billed assessment payment is not timely made for Fiscal Year 2026-2027, the District shall enforce the collection of said assessment pursuant to section 191.011(10), *Florida Statutes;* and said collection may include pursuit of a foreclosure action, or, at the District's sole discretion, may be subsequently collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District's Fire Chief and District Counsel, without

further authorization by the Board of Fire Commissioners, may initiate foreclosure proceedings pursuant to Chapter 191, *Florida Statutes,* or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. **Future Collection Methods.** The decision to collect non-ad valorem assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect non-ad valorem assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 5: ASSESSMENT ROLL CERTIFICATION:** The assessment roll is hereby certified for collection and may be transmitted to the County Property Appraiser to submit to the County Tax Collector. The non-ad valorem assessments shall be collected by the County Tax Collector in the same manner and time as County taxes and the proceeds therefrom shall be paid to the District.

**SECTION 6: 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 special session and public hearing this 9th day of September 2026.

ATTEST:

SCOTT R. SMITH, SECRETARY/TREASURER

Robert M. Bell, Chair

ROBERT M. 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:**<br>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**<br>1001, 1233, 1240, 5010, 5020, 5030, 5040, 9901 & 9902 | Per Acre | 14.09 |
| **Shade House Structures** | Sq. Ft. | 0.07 |
| **No Assessments**<br>The following parcels are hereby not levied a non-ad valorem fire assessment:<br>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