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An act relating to the West Manatee Fire and Rescue District, Manatee County; amending chapter 2000-401, Laws of Florida; specifying that the rates provided in the schedule of non-ad valorem assessments are caps on the rates that may be levied without legislative approval; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 13 of section 2 of chapter 2000-401, Laws of Florida, is amended to read:

Section 13. Schedule of special assessments.--The provisions regarding assessment procedures as set forth above, represents the method to be followed by the district regarding any subsequent establishment or increase in special assessments for the district. Upon the effective date of this act, but in no way limiting the ability of the district board to increase special assessments as necessary in keeping with this charter, for assessment purposes, all property within the district is divided into three general classifications: vacant parcels, residential parcels, and commercial/industrial parcels. The rates set forth in the schedule of non-ad valorem special assessments provided by this section are caps on the district's non-ad valorem assessment rates that may be levied without approval of the Legislature.

(1) Vacant parcels shall include all parcels which are essentially undeveloped. The annual assessment for these parcels shall be as follows:

(a) A vacant platted lot, \$25 per lot.

1 (b) Unsubdivided acreage, \$25 per acre or fraction  
2 thereof; and,

3 (c) A vacant commercial and industrial parcel shall be  
4 assessed as a platted lot or unsubdivided acreage, as  
5 applicable. Whenever a residential unit is located on a parcel  
6 defined herein as vacant, the residential plot shall be  
7 considered as one lot or one acre, with the balance of the  
8 parcel being assessed as vacant land in accordance with the  
9 schedule herein. When an ~~a~~ agricultural or commercial building  
10 or structure is located on a parcel defined herein as vacant,  
11 the building or structure shall be assessed in accordance with  
12 the schedule of commercial/industrial assessments.

13 (2) Residential parcels include all parcels which are  
14 developed for residential purposes. All residential parcels  
15 shall be assessed by the number and square-footage size of  
16 dwelling units per parcel. Surcharges may be assigned by the  
17 district for dwelling units located on the third or higher  
18 floors. The annual assessment for these parcels shall be as  
19 follows:

20 (a) A single family residential parcel shall be  
21 assessed on a square footage basis for each dwelling unit at  
22 \$125 for the first 1,000 square feet in the dwelling unit, and  
23 all square footage above 1,000 square feet shall be charged at  
24 a rate of \$0.075 per additional square foot.

25 (b) A parcel for residential condominium use shall be  
26 assessed on a square-footage basis for each dwelling unit at  
27 \$125 for the first 1,000 square feet in the dwelling unit, and  
28 all square-footage above 1,000 square feet shall be charged at  
29 a rate of \$0.075 per additional square foot.

30 (c) A mobile home shall be assessed at \$125 per  
31 dwelling unit;

1           (d) A duplex, multi-family residential, cooperative,  
2 retirement home and any miscellaneous residential-use parcel  
3 shall be assessed on a square-footage basis for each dwelling  
4 unit at \$125 for the first 1,000 square feet in the dwelling  
5 unit, and all square-footage above 1,000 square feet shall be  
6 charged at a rate of \$0.075 per additional square foot.

7           (e) Any other residential unit, including, but not  
8 limited, to the residential portions of mixed-use parcels and  
9 travel trailer units or parks shall be assessed \$125 per  
10 dwelling unit or available rental space, as applicable.

11           (3) Commercial/industrial parcels shall include all  
12 other developed parcels which are not included in the  
13 residential categories as defined in subsection (2). Each  
14 commercial/industrial parcel shall be assessed on a square  
15 footage basis for each building and structure in accordance  
16 with the following schedule:

17           (a) The base assessment for each building or structure  
18 shall be \$300 for the first 1,000 square feet and all square  
19 footage above 1,000 square feet, shall be charged at a rate of  
20 \$0.125 per additional square foot.

21           (b) Whenever a parcel is classified for  
22 multiple-hazard use, the district may vary the assessment in  
23 accordance with actual categories.

24           Section 2. This act shall take effect upon becoming a  
25 law.